

SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENT
For the Year Ended December 31, 2015

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

SHERMAN COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2015

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VONFELDT, BAUER & VONFELDT, CHTD.

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas, a Municipality, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sherman County, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sherman County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sherman County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated July 6, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

July 6, 2016

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Fund:		
General Fund	\$ 366,012.10	\$ 3,453.21
Special Purpose Funds:		
Appraiser Fund	9,989.16	0.00
City/County Recreation Fund	0.00	0.00
County Health Fund	34,237.96	0.00
Direct Election Fund	33,462.24	0.00
Employee Benefits Fund	531,838.13	0.00
Free Fair Fund	0.00	0.00
Historical Society Fund	0.00	0.00
County Home Maintenance Fund	2,267.87	0.00
County Hospital Maintenance Fund	0.00	0.00
Noxious Weed Fund	73,922.47	0.00
Noxious Weed Capital Outlay Fund	27,437.47	0.00
Program for the Elderly Fund	0.00	0.00
Road and Bridge Fund	872,726.95	38.91
Soldiers Memorial Park Fund	27,348.89	0.00
Special Alcohol Program Fund	0.00	0.00
Special Parks and Recreation Fund	2,588.62	0.00
Special Machinery Fund	183,536.86	0.00
Capital Improvement Fund	190,901.04	0.00
Equipment Reserve Fund	91,914.54	0.00
Tort Liability Fund	11,061.38	0.00
Tourism and Convention Fund	0.00	0.00
Sheriff Reward Fund	143.63	0.00
County Health Capital Outlay Fund	49,809.32	0.00
Health Care Services Fund	399,883.41	0.00
Conservation District Fund	0.00	0.00
Cemetery Fund	0.00	0.00
Library Fund	0.00	0.00
2012 911 Fund	112,356.06	0.00
Auto Motor Special Fund	13,454.25	0.00
Prosecuting Attorney Training Fund	3,676.17	0.00
Prosecuting Attorney Diversion Fund	0.00	0.00
Register of Deeds Technology Fund	25,593.67	0.00
County Clerk Technology Fund	0.00	0.00
County Treasurer Technology Fund	0.00	0.00
Micro Loans Fund	43,019.37	0.00

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,129,526.21	\$ 2,850,387.23	\$ 648,604.29	\$ 45,907.10	\$ 694,511.39
173,453.55	169,909.28	13,533.43	125.20	13,658.63
43,433.15	41,350.00	2,083.15	0.00	2,083.15
332,960.50	339,925.13	27,273.33	1,769.54	29,042.87
62,256.60	45,847.79	49,871.05	12.78	49,883.83
1,894,514.96	1,756,800.28	669,552.81	0.00	669,552.81
31,580.84	30,000.00	1,580.84	0.00	1,580.84
10,720.23	10,720.23	0.00	0.00	0.00
46,617.28	37,515.22	11,369.93	1,400.00	12,769.93
521,211.59	498,000.00	23,211.59	0.00	23,211.59
63,243.96	80,368.73	56,797.70	375.28	57,172.98
24,000.00	0.00	51,437.47	0.00	51,437.47
45,228.14	44,400.00	828.14	0.00	828.14
1,418,148.96	1,450,078.64	840,836.18	27,705.33	868,541.51
20,614.72	4,100.04	43,863.57	140.45	44,004.02
13,278.40	13,278.40	0.00	0.00	0.00
1,595.34	0.00	4,183.96	0.00	4,183.96
0.00	0.00	183,536.86	0.00	183,536.86
51,648.92	0.00	242,549.96	0.00	242,549.96
50,000.00	0.00	141,914.54	0.00	141,914.54
20,100.94	16,052.00	15,110.32	0.00	15,110.32
142,200.71	142,200.71	0.00	0.00	0.00
0.00	0.00	143.63	0.00	143.63
2,500.00	6,805.47	45,503.85	0.00	45,503.85
332,441.40	221,611.79	510,713.02	8,750.76	519,463.78
25,984.83	25,000.00	984.83	0.00	984.83
44,068.25	42,000.01	2,068.24	0.00	2,068.24
26,288.17	25,000.00	1,288.17	0.00	1,288.17
50,412.13	10,154.20	152,613.99	23.56	152,637.55
81,301.75	76,500.00	18,256.00	21.65	18,277.65
3,641.23	1,984.12	5,333.28	497.00	5,830.28
0.00	0.00	0.00	0.00	0.00
8,534.71	844.85	33,283.53	0.00	33,283.53
2,124.00	0.00	2,124.00	0.00	2,124.00
2,124.00	0.00	2,124.00	0.00	2,124.00
6,350.50	549.82	48,820.05	549.82	49,369.87

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Special Purpose Funds (Cont'd.):		
911 Wireless Fund	\$ 73,806.97	\$ 0.00
Smokey Gardens Fund	3,130.39	0.00
Fundraiser Donations Fire Fund	793.93	0.00
Fundraiser Donations EMS Fund	691.45	0.00
Bond and Interest Funds:		
Bond and Interest Fund	76,320.59	0.00
Sales Tax for Road Project Fund	1,870,008.52	0.00
Capital Project Funds:		
GO Road Project Fund	47,864.67	0.00
Road Sealing Bond Project Fund	42,557.67	0.00
Business Funds:		
Solid Waste Fund	308,973.41	0.00
Landfill Excavation Fund	106,717.88	0.00
Post Closure - Landfill Fund	225,000.00	0.00
Jail Commissary Fund	1,858.03	0.00
Trust Fund:		
Sheriff Drug Seizure Fund	<u>17,830.06</u>	<u>0.00</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,882,735.13</u>	<u>\$ 3,492.12</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 87.35	\$ 13,458.29	\$ 60,436.03	\$ 90.00	\$ 60,526.03
9,448.34	1,546.27	11,032.46	0.00	11,032.46
1,430.50	789.00	1,435.43	0.00	1,435.43
350.00	0.00	1,041.45	0.00	1,041.45
160,994.76	144,900.00	92,415.35	0.00	92,415.35
1,330,916.10	917,367.50	2,283,557.12	0.00	2,283,557.12
29.09	45,893.76	2,000.00	0.00	2,000.00
37.99	42,557.67	37.99	0.00	37.99
475,419.62	614,663.31	169,729.72	3,117.15	172,846.87
0.00	88,641.99	18,075.89	0.00	18,075.89
0.00	0.00	225,000.00	0.00	225,000.00
2,257.35	3,988.74	126.64	63.70	190.34
<u>0.00</u>	<u>11,872.68</u>	<u>5,957.38</u>	<u>0.00</u>	<u>5,957.38</u>
<u>\$ 10,663,077.07</u>	<u>\$ 9,827,063.15</u>	<u>\$ 6,722,241.17</u>	<u>\$ 90,549.32</u>	<u>\$ 6,812,790.49</u>

Cash on Hand:	
County Treasurer	\$ 12,855.46
On Hand with Fiscal Agent	457,908.75
Checking Accounts	1,106,481.25
Savings Accounts	5,940,367.88
Municipal Investment Pool	3,350,232.74
Certificates of Deposit	<u>4,013,453.19</u>
Total Cash	14,881,299.27
Agency Funds per Schedule 3	<u>(8,068,508.78)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,812,790.49</u>

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Sherman County, Kansas, a municipality, and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts, certificates of deposit, and municipal investment pool. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Special Machinery Fund	County Clerk Technology Fund
Capital Improvement Fund	County Treasurer Technology Fund
Equipment Reserve Fund	Micro Loans Fund
Sheriff Reward Fund	Smokey Gardens Fund
Prosecuting Attorney Training Fund	Fundraiser Donations Fire Fund
Register of Deeds Technology Fund	Fundraiser Donations EMS Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Expenditures in the Appraiser and Tourism and Convention Funds exceeded the adopted budget in violation of K.S.A. 79-2935.
2. Funds on deposit at Peoples State Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

As of December 31, 2015 the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Ks Municipal Investment Pool	\$ 3,350,232.74	\$ 3,350,232.74	\$ -	S&P AAAs/S1+

K.S.A. 9-1401 established the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Note 4 - DEPOSITS (Cont'd.)

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2015 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Ks Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2015.

At December 31, 2015 the County's carrying amount of deposits was \$11,060,302.35 and the bank balance was \$11,198,139.04. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,242,614.83 was covered by federal depository insurance, \$472,192.12 was covered by bank guarantee bonds, and \$9,483,332.09, was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2015 the County had invested \$3,350,232.74 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5 - CAPITAL PROJECTS

Pursuant to the Laws of the State of Kansas and the County's Resolution 06-10, the General Obligation Sales Tax Bond - Series 2006 was issued by the County on September 15, 2006. The Bonds, in the amount of \$12,000,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from a special local retailers' sales tax, and if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds were issued for the purpose of providing permanent financing for the construction of certain street and roadways within Sherman County and the City of Goodland, Kansas.

Pursuant to the Laws of the State of Kansas and the County's Resolution 10-10, the General Obligation Bond - Series 2010 was issued by the County on June 28, 2010. The Bonds, in the amount of \$650,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds were issued for the purpose of providing permanent financing for improvements to the primary arterial highway within Sherman County, Kansas.

Note 5 - CAPITAL PROJECTS (Cont'd.)

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Interest Credited to Fund</u>	<u>Total Project Authorization</u>	<u>Expenditures To Date</u>
Road Construction Project	\$ 12,000,000.00	\$ 740,745.63	\$ 12,740,745.63	\$ 12,628,478.79
Primary Arterial Highway Improv.	650,000.00	1,287.00	651,287.00	654,904.75

Note 6 - LONG TERM DEBT

The County entered into a lease purchase agreement for an HVAC system with Western State Bank, Goodland, Kansas, on October 18, 2011. The lease requires five annual payments of \$43,144.50 each, which began in February 2012. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - LONG TERM DEBT (Cont'd.)

Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds:				
Series 2010	3.00 - 3.50%	7/1/2010	\$ 650,000.00	9/1/2015
Series 2012 - Refunding Bonds	2.00 - 2.125%	3/1/2012	7,900,000.00	7/1/2023
Capital leases payable:				
HVAC System	3.35%	10/18/2011	215,722.50	2/1/2016
Total Contractual Indebtedness				

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>
PRINCIPAL:			
General obligation bonds	\$ 785,000.00	\$ 800,000.00	\$ 815,000.00
Capital leases payable	<u>41,720.47</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PRINCIPAL	<u>826,720.47</u>	<u>800,000.00</u>	<u>815,000.00</u>
INTEREST:			
General obligation bonds	131,917.50	116,117.50	100,067.50
Capital leases payable	<u>1,421.32</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTEREST	<u>133,338.82</u>	<u>116,117.50</u>	<u>100,067.50</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 960,059.29</u>	<u>\$ 916,117.50</u>	<u>\$ 915,067.50</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions / Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 140,000.00	\$ 0.00	\$ 140,000.00	\$ 0.00	\$ 4,900.00
7,510,000.00	0.00	770,000.00	6,740,000.00	147,367.50
<u>82,062.43</u>	<u>0.00</u>	<u>40,341.96</u>	<u>41,720.47</u>	<u>2,802.54</u>
<u>\$ 7,732,062.43</u>	<u>\$ 0.00</u>	<u>\$ 950,341.96</u>	<u>\$ 6,781,720.47</u>	<u>\$ 155,070.04</u>

<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021 - 12/31/2025</u>	<u>Total</u>
\$ 835,000.00	\$ 850,000.00	\$ 2,655,000.00	\$ 6,740,000.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,720.47</u>
<u>835,000.00</u>	<u>850,000.00</u>	<u>2,655,000.00</u>	<u>6,781,720.47</u>
83,617.50	66,867.50	96,525.00	595,112.50
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,421.32</u>
<u>83,617.50</u>	<u>66,867.50</u>	<u>96,525.00</u>	<u>596,533.82</u>
<u>\$ 918,617.50</u>	<u>\$ 916,867.50</u>	<u>\$ 2,751,525.00</u>	<u>\$ 7,378,254.29</u>

Note 7 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 19-120	\$ 50,000.00
General	Equipment Reserve	K.S.A. 19-119	50,000.00
Auto Motor Special	General	K.S.A. 8-145	32,109.38
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	24,000.00

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six days. Sick leave cannot be used for vacation leave and expires at termination of employment.

All regular employees with at least six months of service are entitled to paid vacation time. Such begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of one hundred eighty days. Maximum vacation credits can not exceed one and a quarter times the amount accrued during any continuous twelve month period. Unused vacation credits exceeding the maximum amount will be forfeited. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. The potential liability for unused vacation leave as of December 31, 2015 and 2014 is \$53,454.53 and \$58,978.86, respectively, which is a net change of (\$5,524.33).

Note 9 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Note 9 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the county were \$259,326.36 for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015 the County's proportionate share of the collective net pension liability reported by KPERS was \$2,169,608.00. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 10 - CONTINGENCIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Note 11 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$52,188.44 as of December 31, 2015, which is based on 6.3097% usage (filled) of the landfill. It is estimated that an additional \$774,925.95 will be incurred as closure and post closure expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity (2333). The estimated total current cost of the landfill closure and post closure care (\$827,114.39) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2015. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The County has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2015 rent expenditures were \$8,670.00 (paid from the General Fund).

The County has entered into an operating lease for water coolers which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2015 rent expenditures were \$1,404.00 (paid from the General Fund).

Note 14 - RELATED PARTY TRANSACTIONS

The County purchased services from Steve Evert, a county commissioner. The amount purchased during the year was \$10,599.50.

Note 15 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through July 6, 2016, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Fund:		
General Fund	\$ 3,129,464.00	\$ 0.00
Special Purpose Funds:		
Appraiser Fund	169,175.00	0.00
City/County Recreation Fund	41,350.00	0.00
County Health Fund	347,527.00	0.00
Direct Election Fund	78,500.00	0.00
Employee Benefits Fund	1,944,000.00	0.00
Free Fair Fund	30,000.00	0.00
Historical Society Fund	11,000.00	0.00
County Home Maintenance Fund	50,000.00	0.00
County Hospital Maintenance Fund	498,000.00	0.00
Noxious Weed Fund	131,000.00	0.00
Noxious Weed Capital Outlay Fund	3,437.00	0.00
Program for the Elderly Fund	44,400.00	0.00
Road and Bridge Fund	1,893,200.00	0.00
Soldiers Memorial Park Fund	39,624.00	0.00
Special Alcohol Program Fund	14,000.00	0.00
Special Parks and Recreation Fund	1,800.00	0.00
Tort Liability Fund	28,000.00	0.00
Tourism and Convention Fund	140,000.00	0.00
County Health Capital Outlay Fund	49,809.00	0.00
Health Care Services Fund	810,799.00	0.00
Conservation District Fund	25,000.00	0.00
Cemetery Fund	42,000.00	0.00
Library Fund	25,000.00	0.00
2012 911 Fund	181,850.00	0.00
Auto Motor Special Fund	76,500.00	0.00
Prosecuting Attorney Diversion Fund	0.00	0.00
911 Wireless Fund	83,292.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	219,900.00	0.00
Sales Tax for Road Project Fund	942,368.00	0.00
Business Funds:		
Solid Waste Fund	701,866.00	0.00
Jail Commissary Fund	39,100.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 3,129,464.00	\$ 2,850,387.23	\$ (279,076.77)
169,175.00	169,909.28	734.28
41,350.00	41,350.00	0.00
347,527.00	339,925.13	(7,601.87)
78,500.00	45,847.79	(32,652.21)
1,944,000.00	1,756,800.28	(187,199.72)
30,000.00	30,000.00	0.00
11,000.00	10,720.23	(279.77)
50,000.00	37,515.22	(12,484.78)
498,000.00	498,000.00	0.00
131,000.00	80,368.73	(50,631.27)
3,437.00	0.00	(3,437.00)
44,400.00	44,400.00	0.00
1,893,200.00	1,450,078.64	(443,121.36)
39,624.00	4,100.04	(35,523.96)
14,000.00	13,278.40	(721.60)
1,800.00	0.00	(1,800.00)
28,000.00	16,052.00	(11,948.00)
140,000.00	142,200.71	2,200.71
49,809.00	6,805.47	(43,003.53)
810,799.00	221,611.79	(589,187.21)
25,000.00	25,000.00	0.00
42,000.00	42,000.01	0.01
25,000.00	25,000.00	0.00
181,850.00	10,154.20	(171,695.80)
76,500.00	76,500.00	0.00
0.00	0.00	0.00
83,292.00	13,458.29	(69,833.71)
219,900.00	144,900.00	(75,000.00)
942,368.00	917,367.50	(25,000.50)
701,866.00	614,663.31	(87,202.69)
39,100.00	3,988.74	(35,111.26)

SHERMAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 969,833.15	\$ 1,305,287.24	\$ 1,301,441.00	\$ 3,846.24
Delinquent Tax	1,056.83	1,073.38	500.00	573.38
Motor Vehicle Tax	144,065.16	105,354.43	98,822.00	6,532.43
Recreational Vehicle Tax	2,394.84	1,929.40	1,423.00	506.40
16/20M Vehicle Tax	11,902.89	12,670.06	10,995.00	1,675.06
Commercial Vehicle Tax	0.00	5,713.39	6,900.00	(1,186.61)
In Lieu of Tax	1,056.36	2,504.03	1,000.00	1,504.03
County Redemption	10,250.19	62,984.11	10,000.00	52,984.11
Severance Tax	3,050.28	1,465.55	350.00	1,115.55
Sales Tax	637,496.88	660,132.28	600,000.00	60,132.28
Local Alcoholic Liquor Tax	1,577.10	1,595.38	1,200.00	395.38
Licenses, Permits and Fees:				
Antique Car Fees	2,053.00	2,915.00	2,000.00	915.00
Copies	5,172.15	3,939.48	3,500.00	439.48
Diversion Fees	356.00	285.00	500.00	(215.00)
Filing Fees	754.60	60.00	65.00	(5.00)
Mortgage Registration Fees	46,175.05	64,832.52	38,000.00	26,832.52
Officer's Fees	15,824.63	26,779.24	14,000.00	12,779.24
Driver's License Fees	1,764.00	1,566.00	1,650.00	(84.00)
Ambulance Receipts	543,118.18	554,037.15	525,000.00	29,037.15
Concealed Weapon Permits	1,365.00	713.00	0.00	713.00
Miscellaneous Fees	13,394.16	15,697.95	15,000.00	697.95
Uses of Money and Property:				
Interest on Investments	23,870.60	19,533.52	22,500.00	(2,966.48)
Interest on Current Taxes	8,775.14	8,628.29	7,200.00	1,428.29
Interest on Delinquent Taxes	20,167.10	111,361.23	15,000.00	96,361.23
Rent on Real Property	4,101.00	5,176.00	4,500.00	676.00
Reimbursements and Miscellaneous:				
Federal Grants - Emergency Prep.	0.00	18,690.00	0.00	18,690.00
State of Kansas - Emergency Mgmt.	0.00	11,375.00	0.00	11,375.00
Reimbursed Prisoner Care	48,919.18	39,647.82	28,000.00	11,647.82
Reimbursed Prairie Dog Bait	2,108.00	5,113.68	0.00	5,113.68
Miscellaneous Reimbursements	34,218.12	25,466.78	32,000.00	(6,533.22)
Other	35,229.34	20,889.92	70,000.00	(49,110.08)

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts (Cont'd.)				
Operating Transfers:				
From Auto Motor Special	23,495.06	32,109.38	12,700.00	19,409.38
From Prosecuting Attorney Diversion	50.00	0.00	0.00	0.00
Total Receipts	<u>2,613,593.99</u>	<u>3,129,526.21</u>	<u>\$ 2,824,246.00</u>	<u>\$ 305,280.21</u>
Expenditures				
County Commissioners:				
Personal Services	49,836.50	51,278.75	52,500.00	(1,221.25)
Contractual Services	2,566.91	2,502.97	4,500.00	(1,997.03)
County Clerk:				
Personal Services	95,652.99	86,316.74	88,000.00	(1,683.26)
Contractual Services	6,393.09	5,193.09	5,470.00	(276.91)
Commodities	1,738.07	1,293.26	2,200.00	(906.74)
Capital Outlay	0.00	1,855.70	700.00	1,155.70
County Treasurer:				
Personal Services	86,959.98	68,515.10	84,000.00	(15,484.90)
Contractual Services	6,350.52	6,170.22	7,950.00	(1,779.78)
Commodities	3,179.21	4,149.73	4,500.00	(350.27)
County Attorney:				
Personal Services	129,080.12	145,842.28	139,200.00	6,642.28
Contractual Services	3,980.27	3,883.29	7,150.00	(3,266.71)
Commodities	3,777.18	3,695.62	3,400.00	295.62
Capital Outlay	69.00	0.00	250.00	(250.00)
Register of Deeds:				
Personal Services	44,256.74	44,315.17	51,200.00	(6,884.83)
Contractual Services	1,945.61	2,616.82	2,970.00	(353.18)
Commodities	533.41	805.53	1,000.00	(194.47)
Capital Outlay	0.00	0.00	500.00	(500.00)
Building Manager:				
Personal Services	28,161.86	29,889.27	37,750.00	(7,860.73)
Contractual Services	2,029.47	2,290.57	3,695.00	(1,404.43)
Commodities	4,797.99	4,384.75	5,025.00	(640.25)
Capital Outlay	27.94	250.10	510.00	(259.90)

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Sheriff:				
Personal Services	429,042.04	425,176.17	449,600.00	(24,423.83)
Contractual Services	67,934.39	86,687.52	77,200.00	9,487.52
Commodities	41,635.84	27,834.26	48,000.00	(20,165.74)
Capital Outlay	31,237.96	43,055.11	39,000.00	4,055.11
Jail Expense	52,600.41	49,348.97	45,500.00	3,848.97
Unified Courts:				
Contractual Services	88,344.72	73,234.86	114,631.00	(41,396.14)
Commodities	2,936.16	4,674.79	5,000.00	(325.21)
Capital Outlay	9,873.22	0.00	13,000.00	(13,000.00)
Courthouse General:				
Personal Services	50,509.04	60,007.61	62,920.00	(2,912.39)
Contractual Services	279,157.65	263,595.97	368,150.00	(104,554.03)
Commodities	16,595.17	17,233.62	6,000.00	11,233.62
Capital Outlay	99,235.11	93,242.04	300,000.00	(206,757.96)
Central Dispatch:				
Personal Services	221,753.26	222,600.53	221,883.00	717.53
Contractual Services	18,296.88	22,756.17	15,520.00	7,236.17
Commodities	2,057.34	845.04	2,500.00	(1,654.96)
Capital Outlay	880.76	2,101.81	6,000.00	(3,898.19)
Special Prairie Dog:				
Contractual Services	19.00	5,722.92	0.00	5,722.92
Commodities	84.24	0.00	0.00	0.00
Ambulance Department:				
Personal Services	525,758.58	542,380.61	443,872.00	98,508.61
Contractual Services	84,795.78	73,698.96	77,632.00	(3,933.04)
Commodities	89,961.32	92,793.61	77,610.00	15,183.61
Capital Outlay	25,918.73	20,161.27	45,800.00	(25,638.73)
Emergency Management:				
Contractual Services	15,008.41	22,368.87	19,500.00	2,868.87
Commodities	600.39	414.18	11,000.00	(10,585.82)
Capital Outlay	6,701.79	2,409.85	3,000.00	(590.15)
Non Departmental:				
Juvenile Detention	1,860.00	1,155.00	12,000.00	(10,845.00)
Prisoner Medical	19,265.75	7,451.32	50,000.00	(42,548.68)
Other	15,276.98	38,814.52	18,000.00	20,814.52

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Appropriations:				
Northwest Kansas Planning & Dev.	7,370.00	7,368.00	7,976.00	(608.00)
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	58,136.30	69,949.69	70,000.00	(50.31)
LEPG	2,135.00	1,555.00	1,500.00	55.00
Western Kansas Child Advocacy	5,000.00	5,000.00	5,000.00	0.00
Other	500.00	500.00	8,200.00	(7,700.00)
Operating Transfers:				
To Equipment Reserve	50,000.00	50,000.00	0.00	50,000.00
To Capital Improvement	50,000.00	50,000.00	0.00	50,000.00
Total Expenditures	<u>2,842,819.08</u>	<u>2,850,387.23</u>	<u>\$ 3,129,464.00</u>	<u>\$ (279,076.77)</u>
Receipts Over (Under) Expenditures	(229,225.09)	279,138.98		
Unencumbered Cash, Beginning	595,237.19	366,012.10		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>3,453.21</u>		
Unencumbered Cash, Ending	<u>\$ 366,012.10</u>	<u>\$ 648,604.29</u>		

SHERMAN COUNTY, KANSAS
 APPRAISER FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 136,202.69	\$ 146,510.55	\$ 144,978.00	\$ 1,532.55
Delinquent Tax	126.80	127.06	30.00	97.06
Motor Vehicle Tax	14,835.87	13,781.40	13,878.00	(96.60)
Recreational Vehicle Tax	243.28	255.91	200.00	55.91
16/20M Vehicle Tax	1,395.57	1,266.95	1,544.00	(277.05)
Commercial Vehicle Tax	0.00	741.74	675.00	66.74
In Lieu of Tax	148.35	345.77	135.00	210.77
County Redemption	1,042.28	7,436.06	300.00	7,136.06
Charges for Services	3,002.14	2,988.11	2,500.00	488.11
Total Receipts	156,996.98	173,453.55	\$ 164,240.00	\$ 9,213.55
Expenditures				
Personal Services	134,836.35	149,856.64	144,700.00	5,156.64
Contractual Services	9,441.15	8,976.35	19,725.00	(10,748.65)
Commodities	3,706.92	11,076.29	3,750.00	7,326.29
Capital Outlay	0.00	0.00	1,000.00	(1,000.00)
Total Expenditures	147,984.42	169,909.28	\$ 169,175.00	\$ 734.28
Receipts Over (Under) Expenditures	9,012.56	3,544.27		
Unencumbered Cash, Beginning	976.60	9,989.16		
Unencumbered Cash, Ending	\$ 9,989.16	\$ 13,533.43		

SHERMAN COUNTY, KANSAS
 CITY/COUNTY RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 33,675.73	\$ 37,507.86	\$ 37,168.00	\$ 339.86
Delinquent Tax	31.62	31.97	15.00	16.97
Motor Vehicle Tax	3,731.58	3,414.65	3,429.00	(14.35)
Recreational Vehicle Tax	61.04	63.38	49.00	14.38
16/20M Vehicle Tax	359.13	316.87	382.00	(65.13)
Commercial Vehicle Tax	0.00	183.83	170.00	13.83
In Lieu of Tax	36.68	69.34	37.00	32.34
County Redemption	269.83	1,845.25	100.00	1,745.25
Total Receipts	<u>38,165.61</u>	<u>43,433.15</u>	<u>\$ 41,350.00</u>	<u>\$ 2,083.15</u>
Expenditures				
Appropriation	<u>38,165.61</u>	<u>41,350.00</u>	<u>41,350.00</u>	<u>0.00</u>
Total Expenditures	<u>38,165.61</u>	<u>41,350.00</u>	<u>\$ 41,350.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	2,083.15		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 2,083.15</u>		

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 31,698.91	\$ 32,334.55	\$ 31,898.00	\$ 436.55
Delinquent Tax	28.87	28.62	75.00	(46.38)
Motor Vehicle Tax	3,276.59	3,165.45	3,230.00	(64.55)
Recreational Vehicle Tax	53.17	58.93	47.00	11.93
16/20M Vehicle Tax	336.14	273.60	359.00	(85.40)
Commercial Vehicle Tax	0.00	170.13	155.00	15.13
In Lieu of Tax	34.53	35.74	35.00	0.74
County Redemption	239.29	1,676.58	300.00	1,376.58
Federal Grants	101,377.44	101,056.63	88,000.00	13,056.63
State Grants	15,984.40	15,705.37	20,601.00	(4,895.63)
Licenses, Fees and Miscellaneous	114,347.44	113,229.21	114,668.00	(1,438.79)
Appropriation from Health Services	31,876.00	65,225.69	53,525.00	11,700.69
Total Receipts	<u>299,252.78</u>	<u>332,960.50</u>	<u>\$ 312,893.00</u>	<u>\$ 20,067.50</u>
Expenditures				
Personal Services	218,669.19	232,819.71	229,124.00	3,695.71
Contractual Services	85,090.58	94,279.62	103,703.00	(9,423.38)
Commodities	13,431.92	12,211.02	13,900.00	(1,688.98)
Capital Outlay	366.93	614.78	800.00	(185.22)
Total Expenditures	<u>317,558.62</u>	<u>339,925.13</u>	<u>\$ 347,527.00</u>	<u>\$ (7,601.87)</u>
Receipts Over (Under) Expenditures	(18,305.84)	(6,964.63)		
Unencumbered Cash, Beginning	<u>52,543.80</u>	<u>34,237.96</u>		
Unencumbered Cash, Ending	<u>\$ 34,237.96</u>	<u>\$ 27,273.33</u>		

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 52,900.23	\$ 46,071.70	\$ 45,191.00	\$ 880.70
Delinquent Tax	42.94	42.34	25.00	17.34
Motor Vehicle Tax	4,132.30	5,018.99	5,393.00	(374.01)
Recreational Vehicle Tax	65.15	94.44	78.00	16.44
16/20M Vehicle Tax	521.45	323.34	600.00	(276.66)
Commercial Vehicle Tax	0.00	268.14	175.00	93.14
In Lieu of Tax	57.62	93.19	50.00	43.19
County Redemption	377.44	2,474.13	300.00	2,174.13
Reimbursements and Miscellaneous	(25.75)	7,870.33	1,500.00	6,370.33
Total Receipts	58,071.38	62,256.60	\$ 53,312.00	\$ 8,944.60
Expenditures				
Personal Services	34,998.49	30,846.46	40,000.00	(9,153.54)
Contractual Services	7,961.22	2,863.86	10,500.00	(7,636.14)
Commodities	17,843.76	12,137.47	8,000.00	4,137.47
Capital Outlay	1,226.79	0.00	20,000.00	(20,000.00)
Total Expenditures	62,030.26	45,847.79	\$ 78,500.00	\$ (32,652.21)
Receipts Over (Under) Expenditures	(3,958.88)	16,408.81		
Unencumbered Cash, Beginning	37,421.12	33,462.24		
Unencumbered Cash, Ending	\$ 33,462.24	\$ 49,871.05		

SHERMAN COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,449,982.84	\$ 1,378,410.72	\$ 1,357,058.00	\$ 21,352.72
Delinquent Tax	1,160.97	1,192.86	100.00	1,092.86
Motor Vehicle Tax	111,222.45	138,293.59	147,749.00	(9,455.41)
Recreational Vehicle Tax	1,800.82	2,599.21	2,127.00	472.21
16/20M Vehicle Tax	11,631.39	9,237.99	16,440.00	(7,202.01)
Commercial Vehicle Tax	0.00	7,393.12	5,000.00	2,393.12
In Lieu of Tax	1,579.30	2,629.84	1,580.00	1,049.84
County Redemption	9,587.19	67,832.87	3,500.00	64,332.87
Reimbursements and Miscellaneous	<u>139,925.87</u>	<u>286,924.76</u>	<u>100,000.00</u>	<u>186,924.76</u>
Total Receipts	<u>1,726,890.83</u>	<u>1,894,514.96</u>	<u>\$ 1,633,554.00</u>	<u>\$ 260,960.96</u>
Expenditures				
Health Insurance	947,052.83	1,154,681.37	1,300,000.00	(145,318.63)
Employee Retirement	263,515.95	289,328.17	290,000.00	(671.83)
Social Security	222,976.28	226,244.42	240,000.00	(13,755.58)
Workmen's Compensation	80,491.00	74,650.00	82,000.00	(7,350.00)
Unemployment Insurance	14,950.41	11,896.32	32,000.00	(20,103.68)
Other	<u>14.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>1,529,000.76</u>	<u>1,756,800.28</u>	<u>\$ 1,944,000.00</u>	<u>\$ (187,199.72)</u>
Receipts Over (Under) Expenditures	197,890.07	137,714.68		
Unencumbered Cash, Beginning	<u>333,948.06</u>	<u>531,838.13</u>		
Unencumbered Cash, Ending	<u>\$ 531,838.13</u>	<u>\$ 669,552.81</u>		

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 26,109.00	\$ 27,082.54	\$ 26,767.00	\$ 315.54
Delinquent Tax	24.12	23.90	15.00	8.90
Motor Vehicle Tax	2,769.33	2,609.76	2,661.00	(51.24)
Recreational Vehicle Tax	44.53	48.58	38.00	10.58
16/20M Vehicle Tax	305.26	226.54	296.00	(69.46)
Commercial Vehicle Tax	0.00	140.27	120.00	20.27
In Lieu of Tax	28.44	54.70	28.00	26.70
County Redemption	207.79	1,394.55	75.00	1,319.55
Total Receipts	29,488.47	31,580.84	\$ 30,000.00	\$ 1,580.84
Expenditures				
Appropriation	29,488.47	30,000.00	30,000.00	0.00
Total Expenditures	29,488.47	30,000.00	\$ 30,000.00	\$ 0.00
Receipts Over (Under) Expenditures	0.00	1,580.84		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 1,580.84		

SHERMAN COUNTY, KANSAS
 HISTORICAL SOCIETY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 11,657.14	\$ 8,930.68	\$ 8,715.00	\$ 215.68
Delinquent Tax	9.14	8.78	0.00	8.78
Motor Vehicle Tax	848.79	1,100.46	1,190.00	(89.54)
Recreational Vehicle Tax	13.56	20.72	17.00	3.72
16/20M Vehicle Tax	97.69	68.51	132.00	(63.49)
Commercial Vehicle Tax	0.00	58.76	34.00	24.76
In Lieu of Tax	12.70	17.76	8.00	9.76
County Redemption	77.04	514.56	75.00	439.56
Total Receipts	<u>12,716.06</u>	<u>10,720.23</u>	<u>\$ 10,171.00</u>	<u>\$ 549.23</u>
Expenditures				
Appropriation	<u>12,716.06</u>	<u>10,720.23</u>	<u>11,000.00</u>	<u>(279.77)</u>
Total Expenditures	<u>12,716.06</u>	<u>10,720.23</u>	<u>\$ 11,000.00</u>	<u>\$ (279.77)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 COUNTY HOME MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 44,243.08	\$ 40,441.77	\$ 39,774.00	\$ 667.77
Delinquent Tax	29.18	32.61	10.00	22.61
Motor Vehicle Tax	1,884.11	3,957.61	4,511.00	(553.39)
Recreational Vehicle Tax	29.91	75.41	65.00	10.41
16/20M Vehicle Tax	227.68	149.68	502.00	(352.32)
Commercial Vehicle Tax	0.00	209.92	80.00	129.92
In Lieu of Tax	48.19	80.22	35.00	45.22
County Redemption	167.53	1,670.06	75.00	1,595.06
Total Receipts	46,629.68	46,617.28	\$ 45,052.00	\$ 1,565.28
Expenditures				
Contractual Services	59,106.00	37,515.22	50,000.00	(12,484.78)
Total Expenditures	59,106.00	37,515.22	\$ 50,000.00	\$ (12,484.78)
Receipts Over (Under) Expenditures	(12,476.32)	9,102.06		
Unencumbered Cash, Beginning	14,744.19	2,267.87		
Unencumbered Cash, Ending	\$ 2,267.87	\$ 11,369.93		

SHERMAN COUNTY, KANSAS
COUNTY HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 403,631.56	\$ 450,093.78	\$ 446,384.00	\$ 3,709.78
Delinquent Tax	379.43	383.70	75.00	308.70
Motor Vehicle Tax	44,808.84	40,942.59	41,129.00	(186.41)
Recreational Vehicle Tax	732.92	759.87	592.00	167.87
16/20M Vehicle Tax	4,309.52	3,805.57	4,576.00	(770.43)
Commercial Vehicle Tax	0.00	2,204.22	2,025.00	179.22
In Lieu of Tax	439.64	834.88	440.00	394.88
County Redemption	<u>3,558.94</u>	<u>22,186.98</u>	<u>1,200.00</u>	<u>20,986.98</u>
Total Receipts	<u>457,860.85</u>	<u>521,211.59</u>	<u>\$ 496,421.00</u>	<u>\$ 24,790.59</u>
Expenditures				
Appropriation	<u>457,860.85</u>	<u>498,000.00</u>	<u>498,000.00</u>	<u>0.00</u>
Total Expenditures	<u>457,860.85</u>	<u>498,000.00</u>	<u>\$ 498,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	23,211.59		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 23,211.59</u>		

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 2,110.38	\$ 55,611.67	\$ 57,052.00	\$ (1,440.33)
Delinquent Tax	34.53	36.71	0.00	36.71
Motor Vehicle Tax	8,202.98	1,634.56	212.00	1,422.56
Recreational Vehicle Tax	137.72	25.07	3.00	22.07
16/20M Vehicle Tax	609.08	736.71	24.00	712.71
Commercial Vehicle Tax	0.00	96.43	90.00	6.43
In Lieu of Tax	2.30	116.21	30.00	86.21
County Redemption	488.61	2,218.38	0.00	2,218.38
Reimbursements and Miscellaneous	<u>11,537.80</u>	<u>2,768.22</u>	<u>0.00</u>	<u>2,768.22</u>
Total Receipts	<u>23,123.40</u>	<u>63,243.96</u>	<u>\$ 57,411.00</u>	<u>\$ 5,832.96</u>
Expenditures				
Personal Services	38,026.66	32,165.70	39,500.00	(7,334.30)
Contractual Services	8,108.11	8,738.70	15,500.00	(6,761.30)
Commodities	13,413.14	6,145.36	56,000.00	(49,854.64)
Capital Outlay	367.00	9,318.97	20,000.00	(10,681.03)
Operating Transfers:				
To Noxious Weed Capital Outlay	<u>24,000.00</u>	<u>24,000.00</u>	<u>0.00</u>	<u>24,000.00</u>
Total Expenditures	<u>83,914.91</u>	<u>80,368.73</u>	<u>\$ 131,000.00</u>	<u>\$ (50,631.27)</u>
Receipts Over (Under) Expenditures	(60,791.51)	(17,124.77)		
Unencumbered Cash, Beginning	<u>134,713.98</u>	<u>73,922.47</u>		
Unencumbered Cash, Ending	<u>\$ 73,922.47</u>	<u>\$ 56,797.70</u>		

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
Transfer from Noxious Weed	\$ 24,000.00	\$ 24,000.00	\$ 0.00	\$ 24,000.00
Total Receipts	<u>24,000.00</u>	<u>24,000.00</u>	<u>\$ 0.00</u>	<u>\$ 24,000.00</u>
Expenditures				
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>3,437.00</u>	<u>(3,437.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 3,437.00</u>	<u>\$ (3,437.00)</u>
Receipts Over (Under) Expenditures	24,000.00	24,000.00		
Unencumbered Cash, Beginning	<u>3,437.47</u>	<u>27,437.47</u>		
Unencumbered Cash, Ending	<u>\$ 27,437.47</u>	<u>\$ 51,437.47</u>		

SHERMAN COUNTY, KANSAS
 PROGRAM FOR THE ELDERLY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 21,268.93	\$ 41,467.00	\$ 41,729.00	\$ (262.00)
Delinquent Tax	19.68	25.93	10.00	15.93
Motor Vehicle Tax	2,278.10	2,137.53	2,166.00	(28.47)
Recreational Vehicle Tax	37.00	39.75	31.00	8.75
16/20M Vehicle Tax	232.71	190.44	241.00	(50.56)
Commercial Vehicle Tax	0.00	114.95	100.00	14.95
In Lieu of Tax	23.17	76.44	23.00	53.44
County Redemption	220.76	1,176.10	100.00	1,076.10
Total Receipts	24,080.35	45,228.14	\$ 44,400.00	\$ 828.14
Expenditures				
Kanorado Senior Citizens Center	4,422.84	14,999.99	15,000.00	(0.01)
Goodland Senior Citizens Center	19,657.52	29,400.01	29,400.00	0.01
Total Expenditures	24,080.36	44,400.00	\$ 44,400.00	\$ 0.00
Receipts Over (Under) Expenditures	(0.01)	828.14		
Unencumbered Cash, Beginning	0.01	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 828.14		

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 801,526.94	\$ 564,201.45	\$ 547,003.00	\$ 17,198.45
Delinquent Tax	890.15	723.19	150.00	573.19
Motor Vehicle Tax	121,288.13	86,172.20	81,673.00	4,499.20
Recreational Vehicle Tax	1,957.79	1,581.23	1,176.00	405.23
16/20M Vehicle Tax	12,989.60	10,005.98	9,088.00	917.98
Commercial Vehicle Tax	0.00	4,668.15	5,400.00	(731.85)
In Lieu of Tax	873.03	1,113.05	850.00	263.05
County Redemption	9,470.85	50,270.11	4,000.00	46,270.11
Special City/County Highway	308,949.91	321,371.32	260,000.00	61,371.32
County Equalization	11,196.58	8,956.05	14,000.00	(5,043.95)
Reimbursements and Miscellaneous	86,692.28	369,086.23	80,000.00	289,086.23
Total Receipts	1,355,835.26	1,418,148.96	\$ 1,003,340.00	\$ 414,808.96
Expenditures				
Administration:				
Personal Services	17,166.47	32,109.84	40,000.00	(7,890.16)
Contractual Services	9,684.25	125,884.46	86,700.00	39,184.46
Commodities	1,660.03	1,196.21	2,000.00	(803.79)
Maintenance:				
Personal Services	500,247.25	518,804.42	610,000.00	(91,195.58)
Contractual Services	90,236.35	118,628.79	154,500.00	(35,871.21)
Commodities	431,426.03	340,534.57	695,000.00	(354,465.43)
Capital Outlay	275,428.97	312,920.35	305,000.00	7,920.35
Operating Transfers:				
Transfer to Special Machinery	102,000.00	0.00	0.00	0.00
Total Expenditures	1,427,849.35	1,450,078.64	\$ 1,893,200.00	\$ (443,121.36)
Receipts Over (Under) Expenditures	(72,014.09)	(31,929.68)		
Unencumbered Cash, Beginning	944,741.04	872,726.95		
Prior Year Cancelled Encumbrances	0.00	38.91		
Unencumbered Cash, Ending	\$ 872,726.95	\$ 840,836.18		

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Tax	\$ 14,452.49	\$ 17,927.03	\$ 17,828.00	\$ 99.03
Delinquent Tax	6.96	10.88	0.00	10.88
Motor Vehicle Tax	0.00	1,195.68	1,471.00	(275.32)
Recreational Vehicle Tax	0.00	23.19	21.00	2.19
16/20M Vehicle Tax	0.00	0.00	164.00	(164.00)
Commercial Vehicle Tax	0.00	62.76	0.00	62.76
In Lieu of Tax	15.74	17.75	15.00	2.75
County Redemption	19.29	424.06	20.00	404.06
Reimbursements and Miscellaneous	0.00	953.37	1,800.00	(846.63)
Total Receipts	<u>14,494.48</u>	<u>20,614.72</u>	<u>\$ 21,319.00</u>	<u>\$ (704.28)</u>
Expenditures				
Contractual Services	2,024.20	1,902.11	35,000.00	(33,097.89)
Commodities	<u>1,449.16</u>	<u>2,197.93</u>	<u>4,624.00</u>	<u>(2,426.07)</u>
Total Expenditures	<u>3,473.36</u>	<u>4,100.04</u>	<u>\$ 39,624.00</u>	<u>\$ (35,523.96)</u>
Receipts Over (Under) Expenditures	11,021.12	16,514.68		
Unencumbered Cash, Beginning	<u>16,327.77</u>	<u>27,348.89</u>		
Unencumbered Cash, Ending	<u>\$ 27,348.89</u>	<u>\$ 43,863.57</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	\$ 10,784.26	\$ 13,278.40	\$ 14,000.00	\$ (721.60)
Total Receipts	<u>10,784.26</u>	<u>13,278.40</u>	<u>\$ 14,000.00</u>	<u>\$ (721.60)</u>
Expenditures				
Appropriation	<u>10,784.26</u>	<u>13,278.40</u>	<u>14,000.00</u>	<u>(721.60)</u>
Total Expenditures	<u>10,784.26</u>	<u>13,278.40</u>	<u>\$ 14,000.00</u>	<u>\$ (721.60)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	\$ 1,577.10	\$ 1,595.34	\$ 1,800.00	\$ (204.66)
Total Receipts	<u>1,577.10</u>	<u>1,595.34</u>	<u>\$ 1,800.00</u>	<u>\$ (204.66)</u>
Expenditures				
Appropriation	<u>500.00</u>	<u>0.00</u>	<u>1,800.00</u>	<u>(1,800.00)</u>
Total Expenditures	<u>500.00</u>	<u>0.00</u>	<u>\$ 1,800.00</u>	<u>\$ (1,800.00)</u>
Receipts Over (Under) Expenditures	1,077.10	1,595.34		
Unencumbered Cash, Beginning	<u>1,511.52</u>	<u>2,588.62</u>		
Unencumbered Cash, Ending	<u>\$ 2,588.62</u>	<u>\$ 4,183.96</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL MACHINERY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Operating Transfers:		
From Road and Bridge	\$ 102,000.00	\$ 0.00
Total Receipts	<u>102,000.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	102,000.00	0.00
Unencumbered Cash, Beginning	<u>81,536.86</u>	<u>183,536.86</u>
Unencumbered Cash, Ending	<u>\$ 183,536.86</u>	<u>\$ 183,536.86</u>

SHERMAN COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
KCAMP Grant	\$ 0.00	\$ 1,648.92
Operating Transfers:		
From General	<u>50,000.00</u>	<u>50,000.00</u>
Total Receipts	<u>50,000.00</u>	<u>51,648.92</u>
Expenditures		
Capital Outlay	<u>9,640.19</u>	<u>0.00</u>
Total Expenditures	<u>9,640.19</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	40,359.81	51,648.92
Unencumbered Cash, Beginning	<u>150,541.23</u>	<u>190,901.04</u>
Unencumbered Cash, Ending	<u><u>\$ 190,901.04</u></u>	<u><u>\$ 242,549.96</u></u>

SHERMAN COUNTY, KANSAS
 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Operating Transfers:		
From General	\$ 50,000.00	\$ 50,000.00
From Solid Waste	<u>14,003.94</u>	<u>0.00</u>
Total Receipts	<u>64,003.94</u>	<u>50,000.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	64,003.94	50,000.00
Unencumbered Cash, Beginning	<u>27,910.60</u>	<u>91,914.54</u>
Unencumbered Cash, Ending	<u><u>\$ 91,914.54</u></u>	<u><u>\$ 141,914.54</u></u>

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 25,018.57	\$ 16,289.27	\$ 15,698.00	\$ 591.27
Delinquent Tax	19.00	17.58	10.00	7.58
Motor Vehicle Tax	1,687.97	2,355.79	2,549.00	(193.21)
Recreational Vehicle Tax	27.67	44.40	37.00	7.40
16/20M Vehicle Tax	158.74	144.16	284.00	(139.84)
Commercial Vehicle Tax	0.00	125.76	75.00	50.76
In Lieu of Tax	27.25	26.68	25.00	1.68
County Redemption	146.94	1,097.30	100.00	997.30
Total Receipts	27,086.14	20,100.94	\$ 18,778.00	\$ 1,322.94
Expenditures				
Contractual Services	16,518.00	16,052.00	28,000.00	(11,948.00)
Total Expenditures	16,518.00	16,052.00	\$ 28,000.00	\$ (11,948.00)
Receipts Over (Under) Expenditures	10,568.14	4,048.94		
Unencumbered Cash, Beginning	493.24	11,061.38		
Unencumbered Cash, Ending	\$ 11,061.38	\$ 15,110.32		

SHERMAN COUNTY, KANSAS
 TOURISM AND CONVENTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Transient Guest Tax	\$ 124,820.07	\$ 142,200.71	\$ 140,000.00	\$ 2,200.71
Total Receipts	<u>124,820.07</u>	<u>142,200.71</u>	<u>\$ 140,000.00</u>	<u>\$ 2,200.71</u>
Expenditures				
Appropriation	<u>124,820.07</u>	<u>142,200.71</u>	<u>140,000.00</u>	<u>2,200.71</u>
Total Expenditures	<u>124,820.07</u>	<u>142,200.71</u>	<u>\$ 140,000.00</u>	<u>\$ 2,200.71</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 SHERIFF REWARD FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>143.63</u>	<u>143.63</u>
Unencumbered Cash, Ending	<u><u>\$ 143.63</u></u>	<u><u>\$ 143.63</u></u>

SHERMAN COUNTY, KANSAS
 COUNTY HEALTH CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Miscellaneous	\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 2,500.00
Total Receipts	<u>0.00</u>	<u>2,500.00</u>	<u>\$ 0.00</u>	<u>\$ 2,500.00</u>
Expenditures				
Capital Outlay	<u>0.00</u>	<u>6,805.47</u>	<u>49,809.00</u>	<u>(43,003.53)</u>
Total Expenditures	<u>0.00</u>	<u>6,805.47</u>	<u>\$ 49,809.00</u>	<u>\$ (43,003.53)</u>
Receipts Over (Under) Expenditures	0.00	(4,305.47)		
Unencumbered Cash, Beginning	<u>49,809.32</u>	<u>49,809.32</u>		
Unencumbered Cash, Ending	<u>\$ 49,809.32</u>	<u>\$ 45,503.85</u>		

SHERMAN COUNTY, KANSAS
 HEALTH CARE SERVICES FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Health Care Services Tax	\$ 318,820.08	\$ 332,441.40	\$ 305,000.00	\$ 27,441.40
Total Receipts	<u>318,820.08</u>	<u>332,441.40</u>	<u>\$ 305,000.00</u>	<u>\$ 27,441.40</u>
Expenditures				
Appropriations:				
High Plains Mental Health Center	35,000.00	35,000.00	35,000.00	0.00
County Health	31,876.00	65,225.69	53,525.00	11,700.69
Development Services NWKS, Inc.	30,000.00	30,000.00	30,000.00	0.00
EMT Training	700.00	0.00	15,000.00	(15,000.00)
Other Appropriations	0.00	0.00	400,000.00	(400,000.00)
Senior Care Act	17,204.00	15,323.00	4,000.00	11,323.00
Good Samaritan Center	12,476.47	8,877.15	20,000.00	(11,122.85)
Kanorado Meal Site	0.00	0.00	8,793.00	(8,793.00)
Goodland Meal Site	0.00	0.00	2,530.00	(2,530.00)
Ambulance Personal Services	173.71	0.00	0.00	0.00
Ambulance Equipment	<u>168,385.53</u>	<u>67,185.95</u>	<u>241,951.00</u>	<u>(174,765.05)</u>
Total Expenditures	<u>295,815.71</u>	<u>221,611.79</u>	<u>\$ 810,799.00</u>	<u>\$ (589,187.21)</u>
Receipts Over (Under) Expenditures	23,004.37	110,829.61		
Unencumbered Cash, Beginning	<u>376,879.04</u>	<u>399,883.41</u>		
Unencumbered Cash, Ending	<u>\$ 399,883.41</u>	<u>\$ 510,713.02</u>		

SHERMAN COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 19,837.33	\$ 22,504.32	\$ 22,244.00	\$ 260.32
Delinquent Tax	18.71	19.00	15.00	4.00
Motor Vehicle Tax	2,203.21	2,003.97	2,025.00	(21.03)
Recreational Vehicle Tax	35.66	37.23	29.00	8.23
16/20M Vehicle Tax	231.27	182.81	225.00	(42.19)
Commercial Vehicle Tax	0.00	107.84	95.00	12.84
In Lieu of Tax	21.61	41.62	20.00	21.62
County Redemption	160.96	1,088.04	275.00	813.04
Total Receipts	<u>22,508.75</u>	<u>25,984.83</u>	<u>\$ 24,928.00</u>	<u>\$ 1,056.83</u>
Expenditures				
Appropriation	<u>22,508.75</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
Total Expenditures	<u>22,508.75</u>	<u>25,000.00</u>	<u>\$ 25,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	984.83		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 984.83</u>		

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 36,947.89	\$ 37,586.21	\$ 37,084.00	\$ 502.21
Delinquent Tax	34.89	33.97	10.00	23.97
Motor Vehicle Tax	4,116.55	3,737.00	3,766.00	(29.00)
Recreational Vehicle Tax	66.73	69.40	54.00	15.40
16/20M Vehicle Tax	426.64	342.78	419.00	(76.22)
Commercial Vehicle Tax	0.00	201.13	180.00	21.13
In Lieu of Tax	40.24	69.99	40.00	29.99
County Redemption	326.33	2,027.77	300.00	1,727.77
Total Receipts	<u>41,959.27</u>	<u>44,068.25</u>	<u>\$ 41,853.00</u>	<u>\$ 2,215.25</u>
Expenditures				
Appropriation	<u>41,959.27</u>	<u>42,000.01</u>	<u>42,000.00</u>	<u>0.01</u>
Total Expenditures	<u>41,959.27</u>	<u>42,000.01</u>	<u>\$ 42,000.00</u>	<u>\$ 0.01</u>
Receipts Over (Under) Expenditures	0.00	2,068.24		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 2,068.24</u>		

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 21,609.74	\$ 22,506.17	\$ 22,207.00	\$ 299.17
Delinquent Tax	20.41	20.03	10.00	10.03
Motor Vehicle Tax	2,403.40	2,182.11	2,200.00	(17.89)
Recreational Vehicle Tax	38.83	40.54	32.00	8.54
16/20M Vehicle Tax	255.71	198.65	245.00	(46.35)
Commercial Vehicle Tax	0.00	117.42	105.00	12.42
In Lieu of Tax	23.54	41.84	24.00	17.84
County Redemption	184.18	1,181.41	100.00	1,081.41
Total Receipts	24,535.81	26,288.17	\$ 24,923.00	\$ 1,365.17
Expenditures				
Appropriation	24,535.81	25,000.00	25,000.00	0.00
Total Expenditures	24,535.81	25,000.00	\$ 25,000.00	\$ 0.00
Receipts Over (Under) Expenditures	0.00	1,288.17		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 1,288.17		

SHERMAN COUNTY, KANSAS
 2012 911 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Telephone Tax	\$ 68,510.23	\$ 50,177.85	\$ 72,000.00	\$ (21,822.15)
Interest on Idle Funds	224.50	234.28	0.00	234.28
Total Receipts	<u>68,734.73</u>	<u>50,412.13</u>	<u>\$ 72,000.00</u>	<u>\$ (21,587.87)</u>
Expenditures				
Contractual Services	18,753.35	10,154.20	156,850.00	(146,695.80)
Capital Outlay	<u>3,474.90</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total Expenditures	<u>22,228.25</u>	<u>10,154.20</u>	<u>\$ 181,850.00</u>	<u>\$ (171,695.80)</u>
Receipts Over (Under) Expenditures	46,506.48	40,257.93		
Unencumbered Cash, Beginning	<u>65,849.58</u>	<u>112,356.06</u>		
Unencumbered Cash, Ending	<u>\$ 112,356.06</u>	<u>\$ 152,613.99</u>		

SHERMAN COUNTY, KANSAS
 AUTO MOTOR SPECIAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 81,454.25	\$ 81,301.75	\$ 76,500.00	\$ 4,801.75
Total Receipts	<u>81,454.25</u>	<u>81,301.75</u>	<u>\$ 76,500.00</u>	<u>\$ 4,801.75</u>
Expenditures				
Personal Services	39,090.12	39,735.33	58,000.00	(18,264.67)
Contractual Services	1,464.60	3,132.82	2,300.00	832.82
Commodities	2,137.06	312.89	2,000.00	(1,687.11)
Capital Outlay	1,813.16	1,209.58	1,500.00	(290.42)
Operating Transfers: To General	<u>23,495.06</u>	<u>32,109.38</u>	<u>12,700.00</u>	<u>19,409.38</u>
Total Expenditures	<u>68,000.00</u>	<u>76,500.00</u>	<u>\$ 76,500.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	13,454.25	4,801.75		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>13,454.25</u>		
Unencumbered Cash, Ending	<u>\$ 13,454.25</u>	<u>\$ 18,256.00</u>		

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 3,933.00	\$ 3,641.23	\$ 2,500.00	\$ 1,141.23
Total Receipts	<u>3,933.00</u>	<u>3,641.23</u>	<u>\$ 2,500.00</u>	<u>\$ 1,141.23</u>
Expenditures				
Contractual Services	2,266.50	1,984.12	2,700.00	(715.88)
Commodities	<u>0.00</u>	<u>0.00</u>	<u>2,010.00</u>	<u>(2,010.00)</u>
Total Expenditures	<u>2,266.50</u>	<u>1,984.12</u>	<u>\$ 4,710.00</u>	<u>\$ (2,725.88)</u>
Receipts Over (Under) Expenditures	1,666.50	1,657.11		
Unencumbered Cash, Beginning	<u>2,009.67</u>	<u>3,676.17</u>		
Unencumbered Cash, Ending	<u>\$ 3,676.17</u>	<u>\$ 5,333.28</u>		

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

SHERMAN COUNTY, KANSAS
 PROSECUTING ATTORNEY DIVERSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Operating Transfers:				
To General	50.00	0.00	0.00	0.00
Total Expenditures	50.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(50.00)	0.00		
Unencumbered Cash, Beginning	50.00	0.00		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 7,196.00	\$ 8,496.00
Interest on Idle Funds	<u>22.23</u>	<u>38.71</u>
Total Receipts	<u>7,218.23</u>	<u>8,534.71</u>
Expenditures		
Contractual Services	726.31	844.85
Capital Outlay	<u>3,259.90</u>	<u>0.00</u>
Total Expenditures	<u>3,986.21</u>	<u>844.85</u>
Receipts Over (Under) Expenditures	3,232.02	7,689.86
Unencumbered Cash, Beginning	<u>22,361.65</u>	<u>25,593.67</u>
Unencumbered Cash, Ending	<u><u>\$ 25,593.67</u></u>	<u><u>\$ 33,283.53</u></u>

SHERMAN COUNTY, KANSAS
 COUNTY CLERK TECHNOLOGY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 0.00	\$ 2,124.00
Total Receipts	<u>0.00</u>	<u>2,124.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	2,124.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 2,124.00</u></u>

SHERMAN COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Fees	\$ 0.00	\$ 2,124.00
Total Receipts	<u>0.00</u>	<u>2,124.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	2,124.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 2,124.00</u></u>

SHERMAN COUNTY, KANSAS
MICRO LOANS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Loan Repayment	\$ 5,264.61	\$ 6,290.00
Interest on Repayment	19.36	60.50
Reimbursements and Miscellaneous	<u>846.46</u>	<u>0.00</u>
Total Receipts	<u>6,130.43</u>	<u>6,350.50</u>
Expenditures		
Loan Administration	<u>128.17</u>	<u>549.82</u>
Total Expenditures	<u>128.17</u>	<u>549.82</u>
Receipts Over (Under) Expenditures	6,002.26	5,800.68
Unencumbered Cash, Beginning	<u>37,017.11</u>	<u>43,019.37</u>
Unencumbered Cash, Ending	<u><u>\$ 43,019.37</u></u>	<u><u>\$ 48,820.05</u></u>

SHERMAN COUNTY, KANSAS
 911 WIRELESS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Interest on Idle Funds	\$ 72.60	\$ 87.35	\$ 0.00	\$ 87.35
Total Receipts	<u>72.60</u>	<u>87.35</u>	<u>\$ 0.00</u>	<u>\$ 87.35</u>
Expenditures				
Contractual Services	<u>12,257.98</u>	<u>13,458.29</u>	<u>83,292.00</u>	<u>(69,833.71)</u>
Total Expenditures	<u>12,257.98</u>	<u>13,458.29</u>	<u>\$ 83,292.00</u>	<u>\$ (69,833.71)</u>
Receipts Over (Under) Expenditures	(12,185.38)	(13,370.94)		
Unencumbered Cash, Beginning	<u>85,992.35</u>	<u>73,806.97</u>		
Unencumbered Cash, Ending	<u>\$ 73,806.97</u>	<u>\$ 60,436.03</u>		

SHERMAN COUNTY, KANSAS
 SMOKEY GARDENS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Donations	\$ 4,284.29	\$ 9,448.34
Total Receipts	<u>4,284.29</u>	<u>9,448.34</u>
Expenditures		
Commodities	<u>4,859.63</u>	<u>1,546.27</u>
Total Expenditures	<u>4,859.63</u>	<u>1,546.27</u>
Receipts Over (Under) Expenditures	(575.34)	7,902.07
Unencumbered Cash, Beginning	<u>3,705.73</u>	<u>3,130.39</u>
Unencumbered Cash, Ending	<u><u>\$ 3,130.39</u></u>	<u><u>\$ 11,032.46</u></u>

SHERMAN COUNTY, KANSAS
 FUNDRAISER DONATIONS FIRE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Donations	\$ 2,734.41	\$ 930.50
Miscellaneous	<u>0.00</u>	<u>500.00</u>
Total Receipts	<u>2,734.41</u>	<u>1,430.50</u>
Expenditures		
Capital Outlay	<u>2,277.98</u>	<u>789.00</u>
Total Expenditures	<u>2,277.98</u>	<u>789.00</u>
Receipts Over (Under) Expenditures	456.43	641.50
Unencumbered Cash, Beginning	<u>337.50</u>	<u>793.93</u>
Unencumbered Cash, Ending	<u>\$ 793.93</u>	<u>\$ 1,435.43</u>

SHERMAN COUNTY, KANSAS
 FUNDRAISER DONATIONS EMS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Donations	\$ <u>603.95</u>	\$ <u>350.00</u>
Total Receipts	<u>603.95</u>	<u>350.00</u>
Expenditures		
Miscellaneous	<u>50.00</u>	<u>0.00</u>
Total Expenditures	<u>50.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	553.95	350.00
Unencumbered Cash, Beginning	<u>137.50</u>	<u>691.45</u>
Unencumbered Cash, Ending	<u><u>\$ 691.45</u></u>	<u><u>\$ 1,041.45</u></u>

SHERMAN COUNTY, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 140,906.47	\$ 136,547.72	\$ 134,545.00	\$ 2,002.72
Delinquent Tax	130.75	126.22	150.00	(23.78)
Motor Vehicle Tax	15,224.03	14,225.99	14,359.00	(133.01)
Recreational Vehicle Tax	249.18	264.27	207.00	57.27
16/20M Vehicle Tax	1,455.90	1,294.81	1,598.00	(303.19)
Commercial Vehicle Tax	0.00	765.49	755.00	10.49
In Lieu of Tax	153.48	135.14	150.00	(14.86)
County Redemption	804.11	7,635.12	500.00	7,135.12
Total Receipts	<u>158,923.92</u>	<u>160,994.76</u>	<u>\$ 152,264.00</u>	<u>\$ 8,730.76</u>
Expenditures				
Bond Principal	135,000.00	140,000.00	140,000.00	0.00
Bond Interest	9,625.00	4,900.00	4,900.00	0.00
Cash Basis Reserve	0.00	0.00	75,000.00	(75,000.00)
Total Expenditures	<u>144,625.00</u>	<u>144,900.00</u>	<u>\$ 219,900.00</u>	<u>\$ (75,000.00)</u>
Receipts Over (Under) Expenditures	14,298.92	16,094.76		
Unencumbered Cash, Beginning	<u>62,021.67</u>	<u>76,320.59</u>		
Unencumbered Cash, Ending	<u>\$ 76,320.59</u>	<u>\$ 92,415.35</u>		

SHERMAN COUNTY, KANSAS
 SALES TAX FOR ROAD PROJECT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax Receipts	\$ 1,274,133.33	\$ 1,328,569.68	\$ 1,250,000.00	\$ 78,569.68
Interest on Idle Funds	<u>1,249.05</u>	<u>2,346.42</u>	<u>0.00</u>	<u>2,346.42</u>
Total Receipts	<u>1,275,382.38</u>	<u>1,330,916.10</u>	<u>\$ 1,250,000.00</u>	<u>\$ 80,916.10</u>
Expenditures				
Bond Principal	745,000.00	770,000.00	770,000.00	0.00
Bond Interest	171,931.25	147,367.50	147,368.00	(0.50)
Other	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total Expenditures	<u>916,931.25</u>	<u>917,367.50</u>	<u>\$ 942,368.00</u>	<u>\$ (25,000.50)</u>
Receipts Over (Under) Expenditures	358,451.13	413,548.60		
Unencumbered Cash, Beginning	<u>1,511,557.39</u>	<u>1,870,008.52</u>		
Unencumbered Cash, Ending	<u>\$ 1,870,008.52</u>	<u>\$ 2,283,557.12</u>		

SHERMAN COUNTY, KANSAS
 GO ROAD PROJECT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Interest on Idle Funds	\$ 42.46	\$ 29.09
Reimbursements and Miscellaneous	<u>5,030.00</u>	<u>0.00</u>
Total Receipts	<u>5,072.46</u>	<u>29.09</u>
Expenditures		
Contractual Services	<u>950.00</u>	<u>45,893.76</u>
Total Expenditures	<u>950.00</u>	<u>45,893.76</u>
Receipts Over (Under) Expenditures	4,122.46	(45,864.67)
Unencumbered Cash, Beginning	<u>43,742.21</u>	<u>47,864.67</u>
Unencumbered Cash, Ending	<u>\$ 47,864.67</u>	<u>\$ 2,000.00</u>

SHERMAN COUNTY, KANSAS
 ROAD SEALING BOND PROJECT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Interest on Idle Funds	\$ 76.50	\$ 37.99
Total Receipts	<u>76.50</u>	<u>37.99</u>
Expenditures		
Contractual Services	<u>0.00</u>	<u>42,557.67</u>
Total Expenditures	<u>0.00</u>	<u>42,557.67</u>
Receipts Over (Under) Expenditures	76.50	(42,519.68)
Unencumbered Cash, Beginning	<u>42,481.17</u>	<u>42,557.67</u>
Unencumbered Cash, Ending	<u><u>\$ 42,557.67</u></u>	<u><u>\$ 37.99</u></u>

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
In Lieu of Tax	\$ 511.00	\$ 1,022.00	\$ 520.00	\$ 502.00
Fees	725,802.07	474,397.62	345,000.00	129,397.62
Reimbursements and Miscellaneous	4,928.00	0.00	130,000.00	(130,000.00)
Total Receipts	<u>731,241.07</u>	<u>475,419.62</u>	<u>\$ 475,520.00</u>	<u>\$ (100.38)</u>
Expenditures				
Personal Services	312,890.23	451,444.84	255,064.00	196,380.84
Contractual Services	334,502.31	102,385.79	190,700.00	(88,314.21)
Commodities	37,946.24	32,967.09	66,700.00	(33,732.91)
Capital Outlay	255,266.37	27,865.59	189,402.00	(161,536.41)
Operating Transfers:				
To Equipment Reserve	14,003.94	0.00	0.00	0.00
Total Expenditures	<u>954,609.09</u>	<u>614,663.31</u>	<u>\$ 701,866.00</u>	<u>\$ (87,202.69)</u>
Receipts Over (Under) Expenditures	(223,368.02)	(139,243.69)		
Unencumbered Cash, Beginning	<u>532,341.43</u>	<u>308,973.41</u>		
Unencumbered Cash, Ending	<u>\$ 308,973.41</u>	<u>\$ 169,729.72</u>		

SHERMAN COUNTY, KANSAS
 LANDFILL EXCAVATION FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Contractual Services	<u>83,918.59</u>	<u>88,641.99</u>
Total Expenditures	<u>83,918.59</u>	<u>88,641.99</u>
Receipts Over (Under) Expenditures	(83,918.59)	(88,641.99)
Unencumbered Cash, Beginning	<u>190,636.47</u>	<u>106,717.88</u>
Unencumbered Cash, Ending	<u><u>\$ 106,717.88</u></u>	<u><u>\$ 18,075.89</u></u>

SHERMAN COUNTY, KANSAS
 POST CLOSURE - LANDFILL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>225,000.00</u>	<u>225,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 225,000.00</u></u>	<u><u>\$ 225,000.00</u></u>

SHERMAN COUNTY, KANSAS
 JAIL COMMISSARY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 12,612.59	\$ 2,257.35	\$ 29,000.00	\$ (26,742.65)
Total Receipts	<u>12,612.59</u>	<u>2,257.35</u>	<u>\$ 29,000.00</u>	<u>\$ (26,742.65)</u>
Expenditures				
Contractual Services	5,529.69	2,047.22	8,000.00	(5,952.78)
Commodities	7,848.12	1,941.52	20,000.00	(18,058.48)
Capital Outlay	<u>3,476.59</u>	<u>0.00</u>	<u>11,100.00</u>	<u>(11,100.00)</u>
Total Expenditures	<u>16,854.40</u>	<u>3,988.74</u>	<u>\$ 39,100.00</u>	<u>\$ (35,111.26)</u>
Receipts Over (Under) Expenditures	(4,241.81)	(1,731.39)		
Unencumbered Cash, Beginning	<u>6,099.84</u>	<u>1,858.03</u>		
Unencumbered Cash, Ending	<u>\$ 1,858.03</u>	<u>\$ 126.64</u>		

SHERMAN COUNTY, KANSAS
 SHERIFF DRUG SEIZURE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Reimbursements and Miscellaneous	\$ 15,784.19	\$ 0.00
Total Receipts	<u>15,784.19</u>	<u>0.00</u>
Expenditures		
Contractual Services	6,271.38	1,835.53
Capital Outlay	3,189.03	10,037.15
Other	<u>5,638.40</u>	<u>0.00</u>
Total Expenditures	<u>15,098.81</u>	<u>11,872.68</u>
Receipts Over (Under) Expenditures	685.38	(11,872.68)
Unencumbered Cash, Beginning	<u>17,144.68</u>	<u>17,830.06</u>
Unencumbered Cash, Ending	<u>\$ 17,830.06</u>	<u>\$ 5,957.38</u>

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

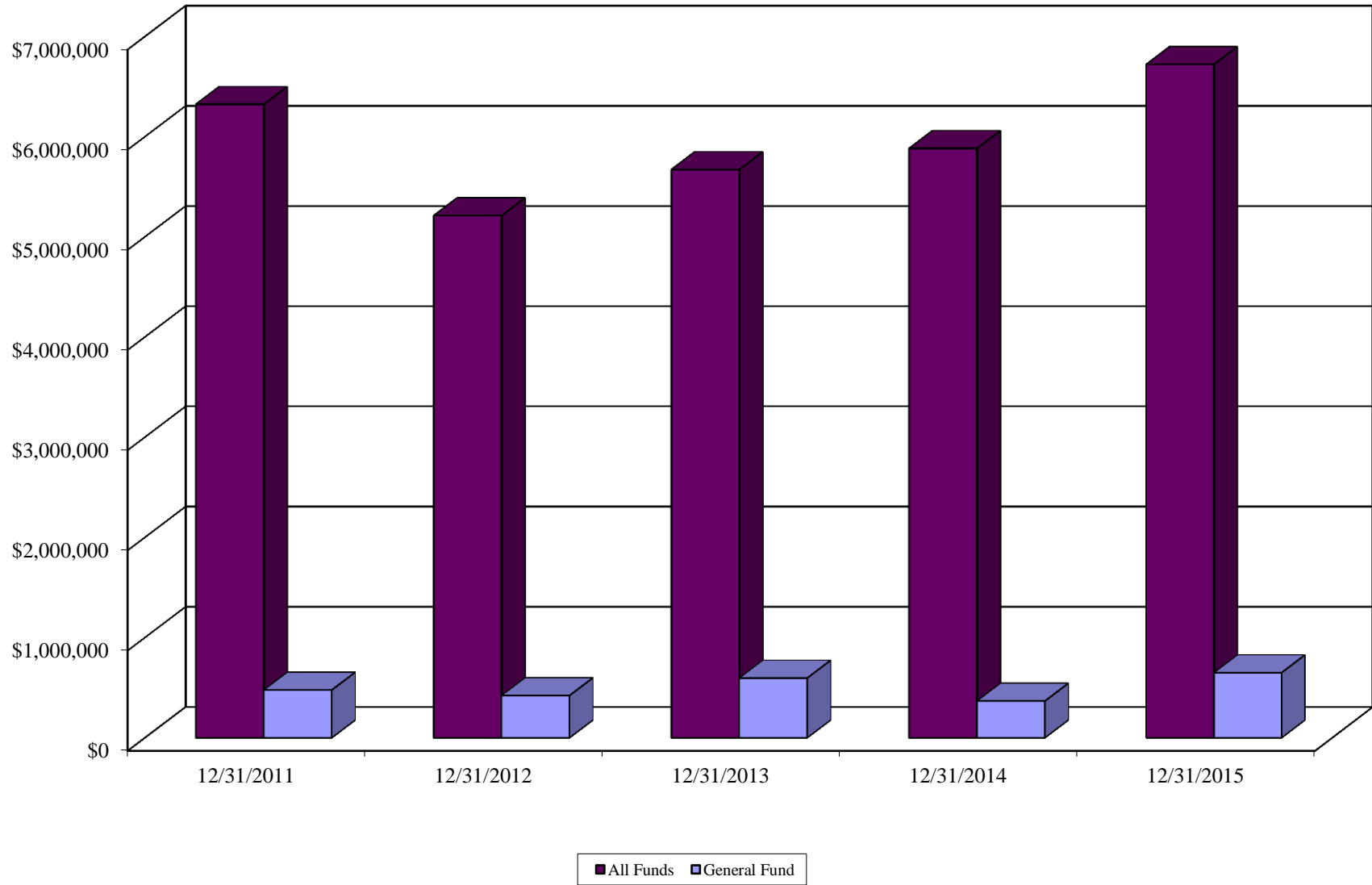
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributive Funds:				
Current Tax	\$ 7,321,093.09	\$ 10,877,037.07	\$ 10,789,865.35	\$ 7,408,264.81
County Redemption	36,221.57	476,568.99	472,172.37	40,618.19
Delinquent Personal Property Tax	3,485.87	7,269.29	8,364.46	2,390.70
Recreational Vehicle Tax	2,095.33	15,306.05	15,722.05	1,679.33
In Lieu of Tax	12,493.16	11,870.22	24,363.38	0.00
Local Alcoholic Liquor Tax	0.00	16,469.12	16,469.12	0.00
Local Retailers Sales Tax	0.00	660,132.28	660,132.28	0.00
Motor Vehicle Tax	153,241.34	926,898.56	896,722.37	183,417.53
Rental Vehicle Tax	213.16	549.94	541.96	221.14
Severance Tax	0.00	2,931.09	2,931.09	0.00
Special City and County Tax	0.00	321,371.32	321,371.32	0.00
Partial Payments	23,356.91	20,441.37	41,098.73	2,699.55
Total Distributive Funds	<u>7,552,200.43</u>	<u>13,336,845.30</u>	<u>13,249,754.48</u>	<u>7,639,291.25</u>
Subdivision and Trust Funds:				
School Districts	837.96	4,015,596.11	4,012,656.92	3,777.15
Townships	152.71	12.18	0.00	164.89
Cities	0.00	1,531,104.73	1,527,529.87	3,574.86
Regional Library	0.00	75,409.96	75,409.96	0.00
Fire Districts	203,228.91	290,252.00	416,483.29	76,997.62
Heritage Trust	530.65	4,239.00	3,943.19	826.46
Drivers License	94.00	11,997.50	11,804.50	287.00
KCOVRS Vehicle Tax	1,393.39	107,281.64	108,302.93	372.10
Motor Vehicle Licenses	4,389.32	499,758.32	499,387.15	4,760.49
Sales and Compensating Tax	23,438.31	392,340.84	401,592.99	14,186.16
Watersheds	0.00	149,573.34	149,573.34	0.00
Neighborhood Revitalization	0.00	391,651.10	391,651.10	0.00
Sunflower Extension District No. 6	0.00	184,203.45	184,059.86	143.59
Wildlife & Parks	165.00	1,665.00	1,815.00	15.00
Royalty Plate Fees	150.00	2,245.00	2,395.00	0.00
Oil & Gas Valuation Depl. Trust	27,520.80	49.56	0.00	27,570.36
Total Subdivision and Trust Funds	<u>261,901.05</u>	<u>7,657,379.73</u>	<u>7,786,605.10</u>	<u>132,675.68</u>

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

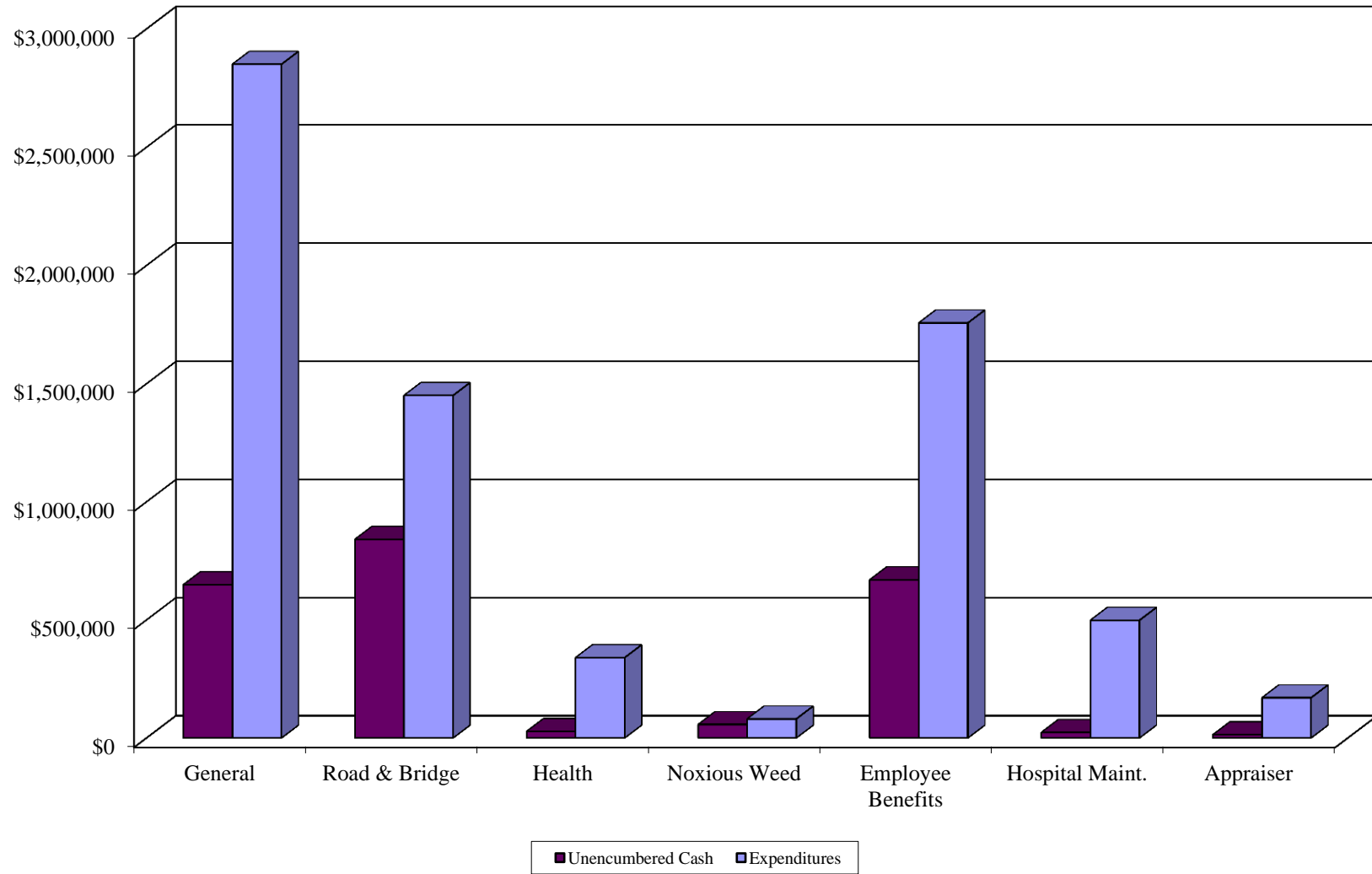
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Funds:				
State Educational Building	0.00	89,718.63	89,646.72	71.91
State Institutional Building	<u>0.00</u>	<u>44,859.28</u>	<u>44,823.33</u>	<u>35.95</u>
Total State Funds	<u>0.00</u>	<u>134,577.91</u>	<u>134,470.05</u>	<u>107.86</u>
Other Agency Funds:				
Court Trustee	247,934.30	54,073.89	65,495.00	236,513.19
Clerk of the District Court	5,238.00	763,076.69	751,526.70	16,787.99
Law Library	33,056.41	17,071.71	18,860.74	31,267.38
Jail Commissary	<u>15,939.59</u>	<u>125,162.52</u>	<u>129,236.68</u>	<u>11,865.43</u>
Total Other Agency Funds	<u>302,168.30</u>	<u>959,384.81</u>	<u>965,119.12</u>	<u>296,433.99</u>
Total Agency Funds	<u>\$ 8,116,269.78</u>	<u>\$ 22,088,187.75</u>	<u>\$ 22,135,948.75</u>	<u>\$ 8,068,508.78</u>

SUPPLEMENTARY INFORMATION

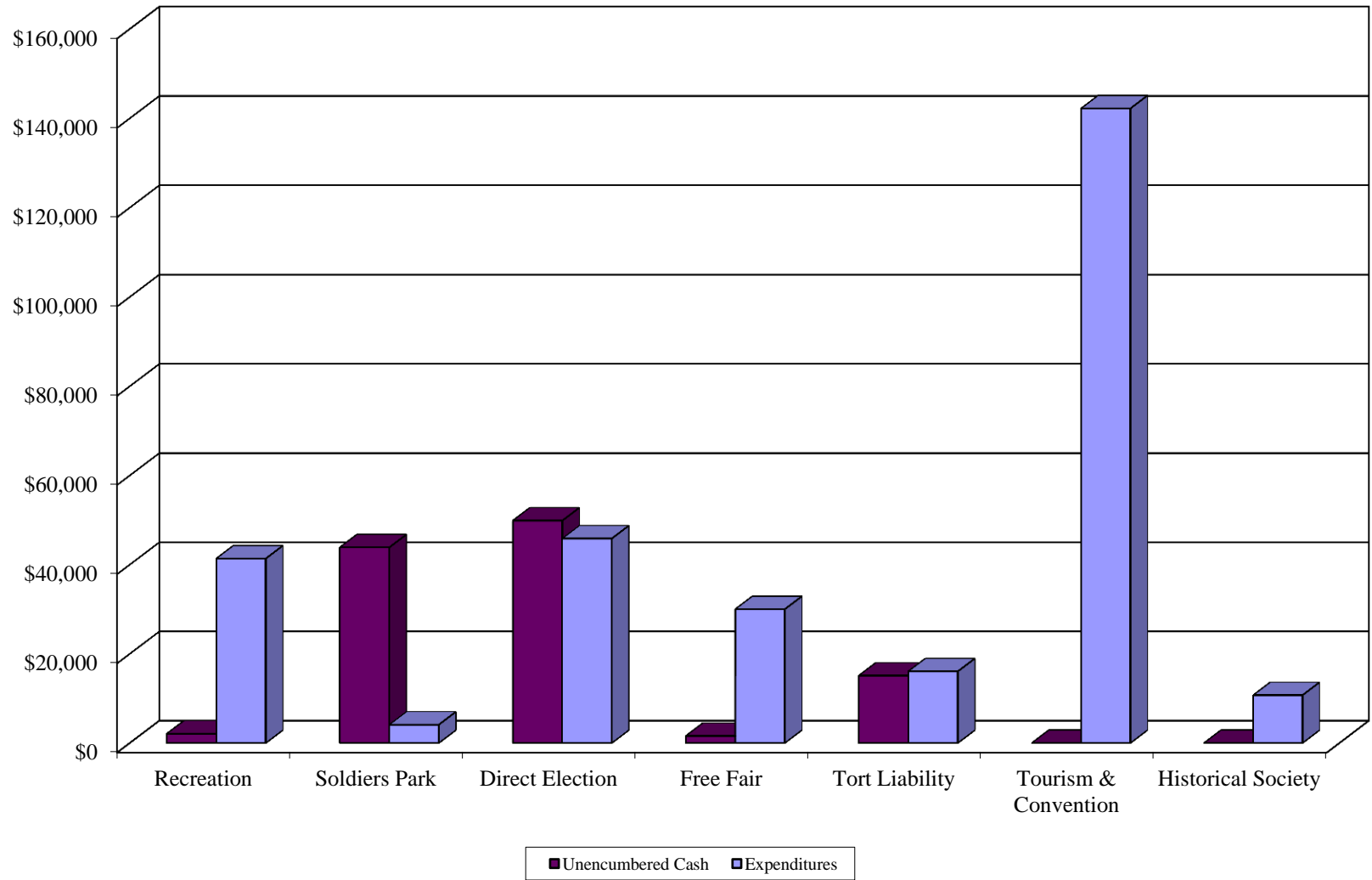
Sherman County, Kansas Unencumbered Cash Balance



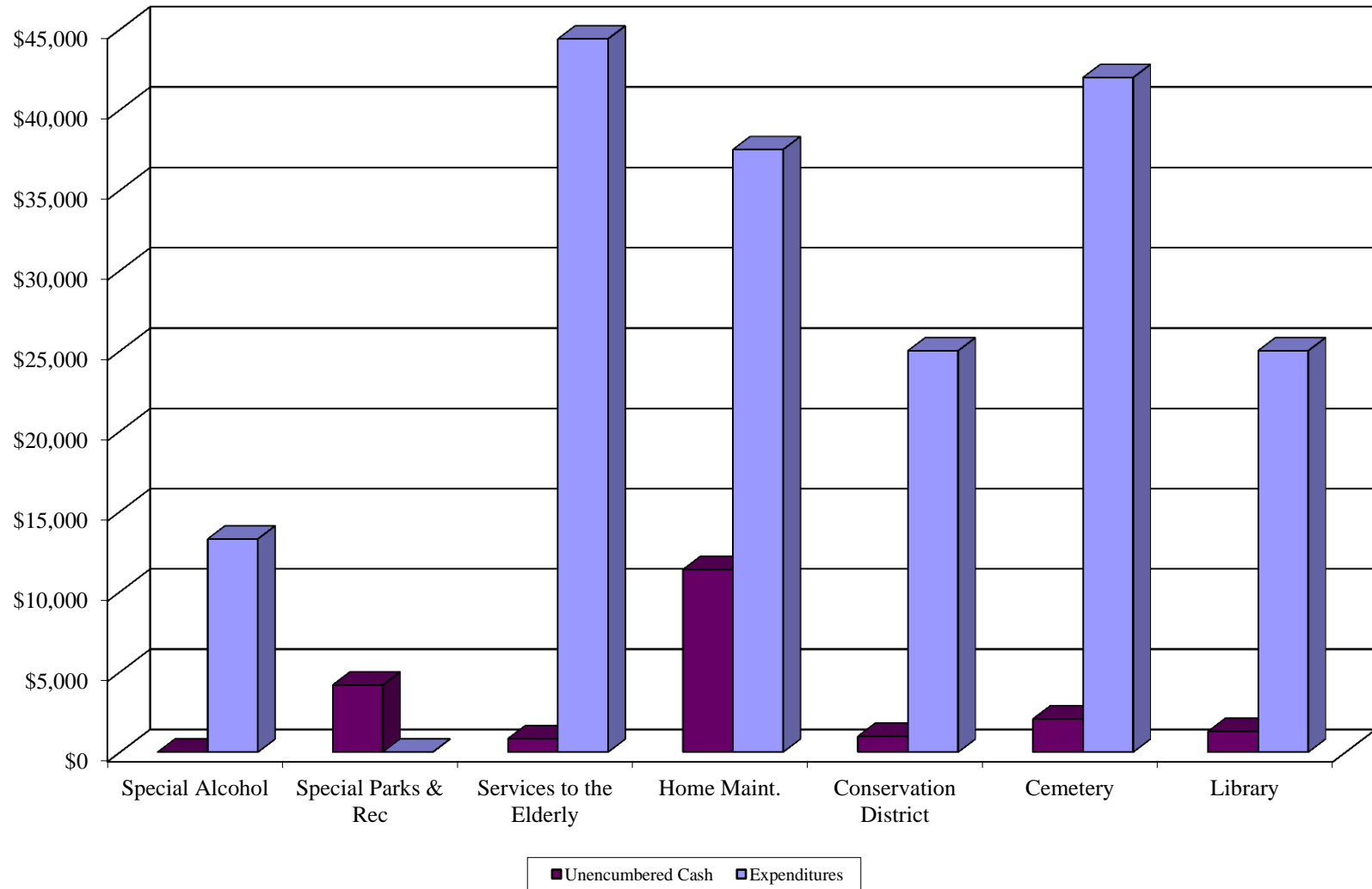
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2015
Selected Funds



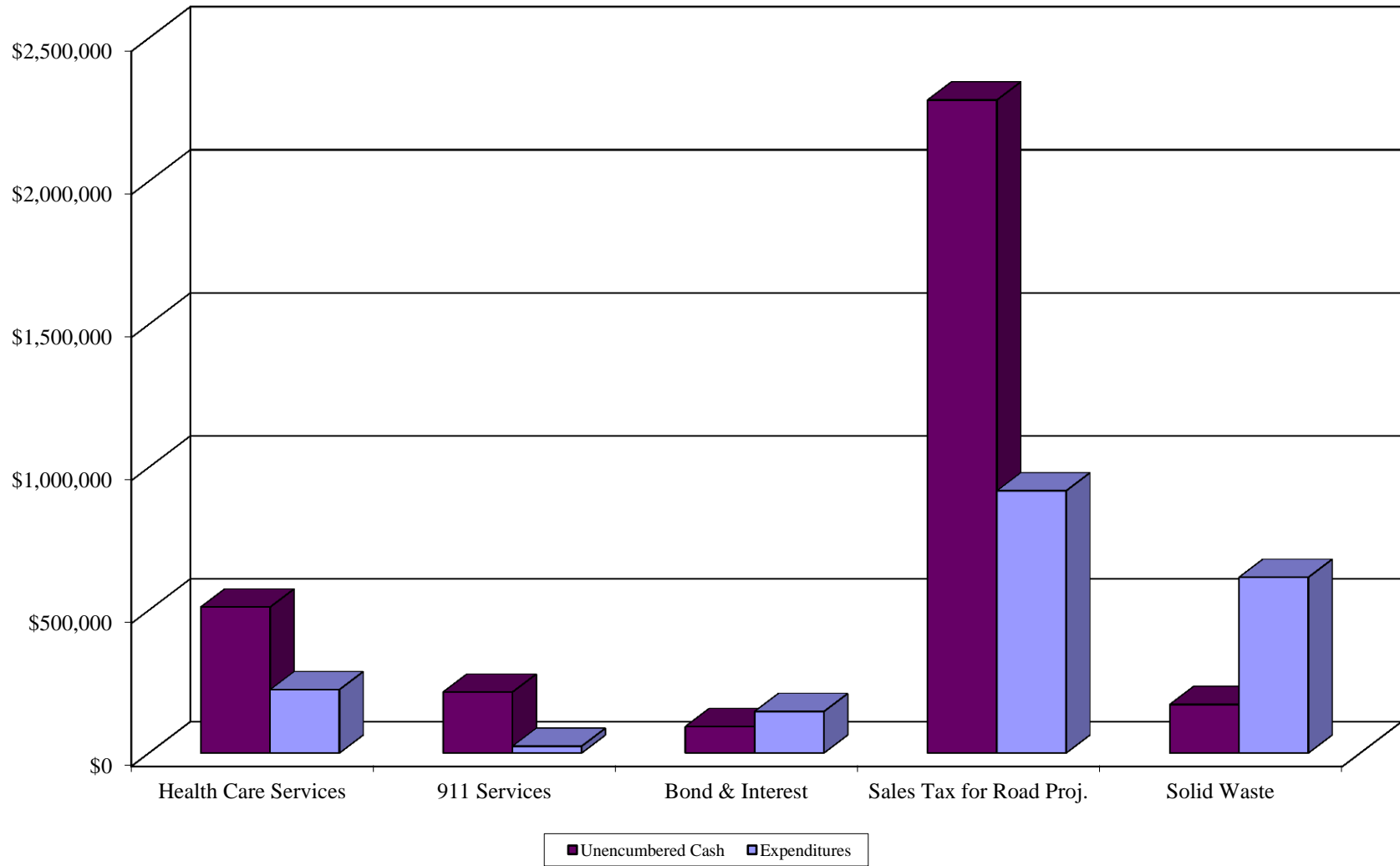
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2015
Selected Funds



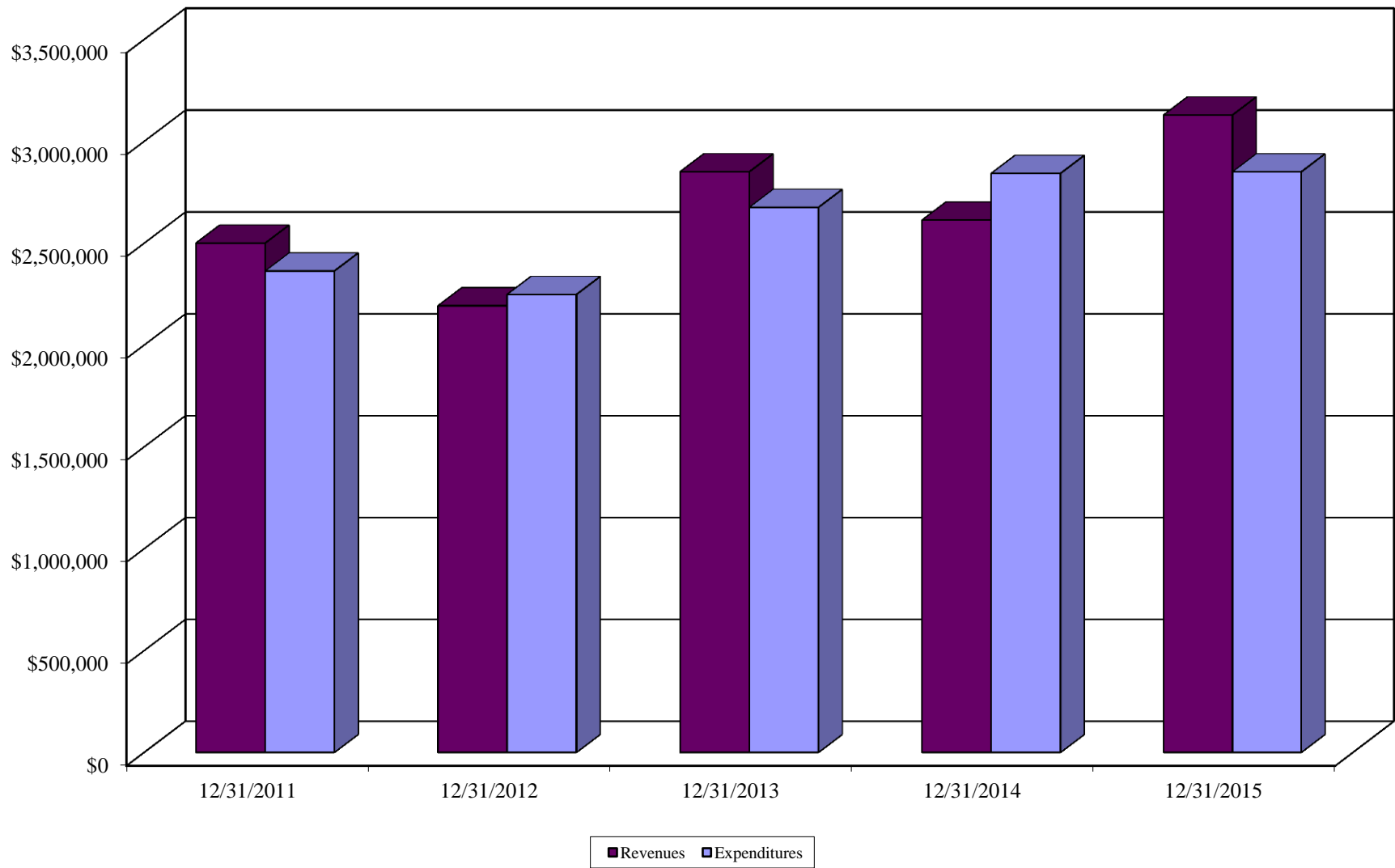
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2015
Selected Funds



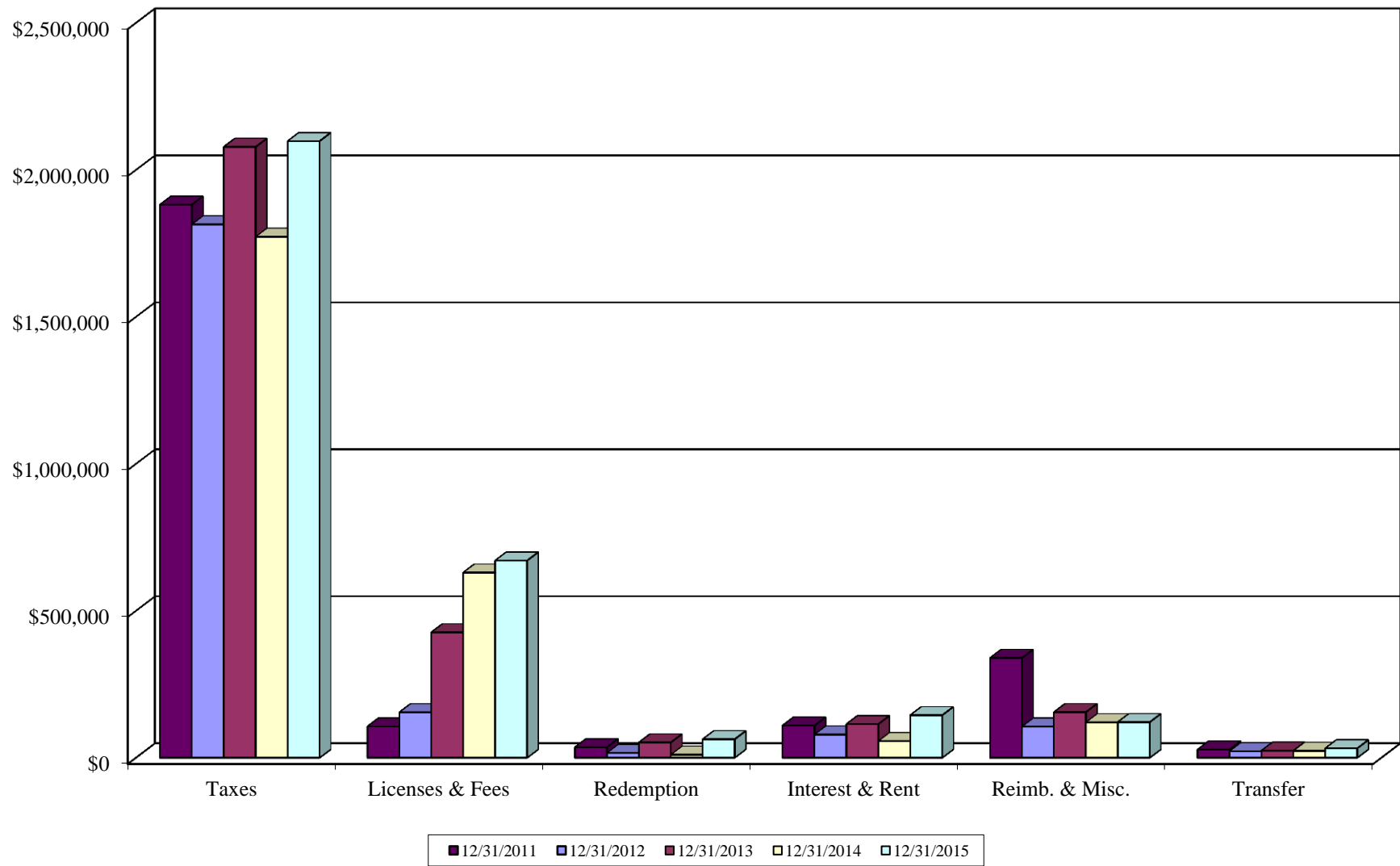
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2015
Selected Funds



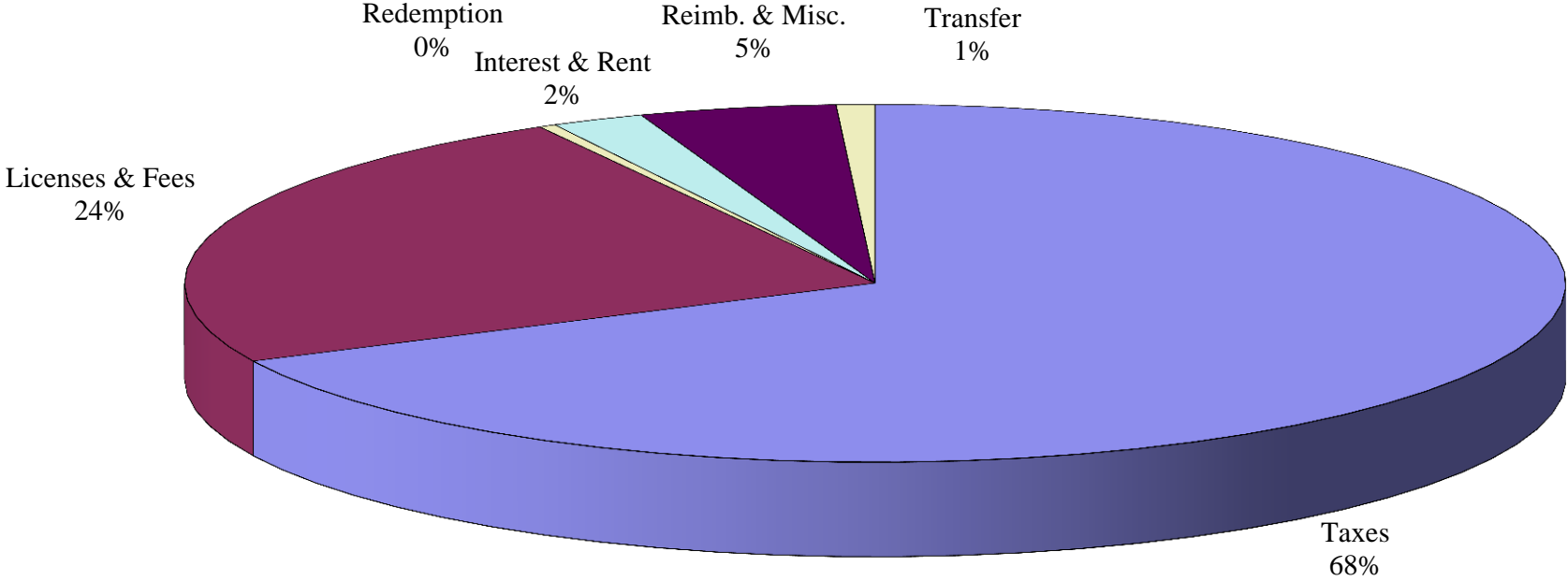
**Sherman County, Kansas
General Fund
Revenues vs Expenditures**



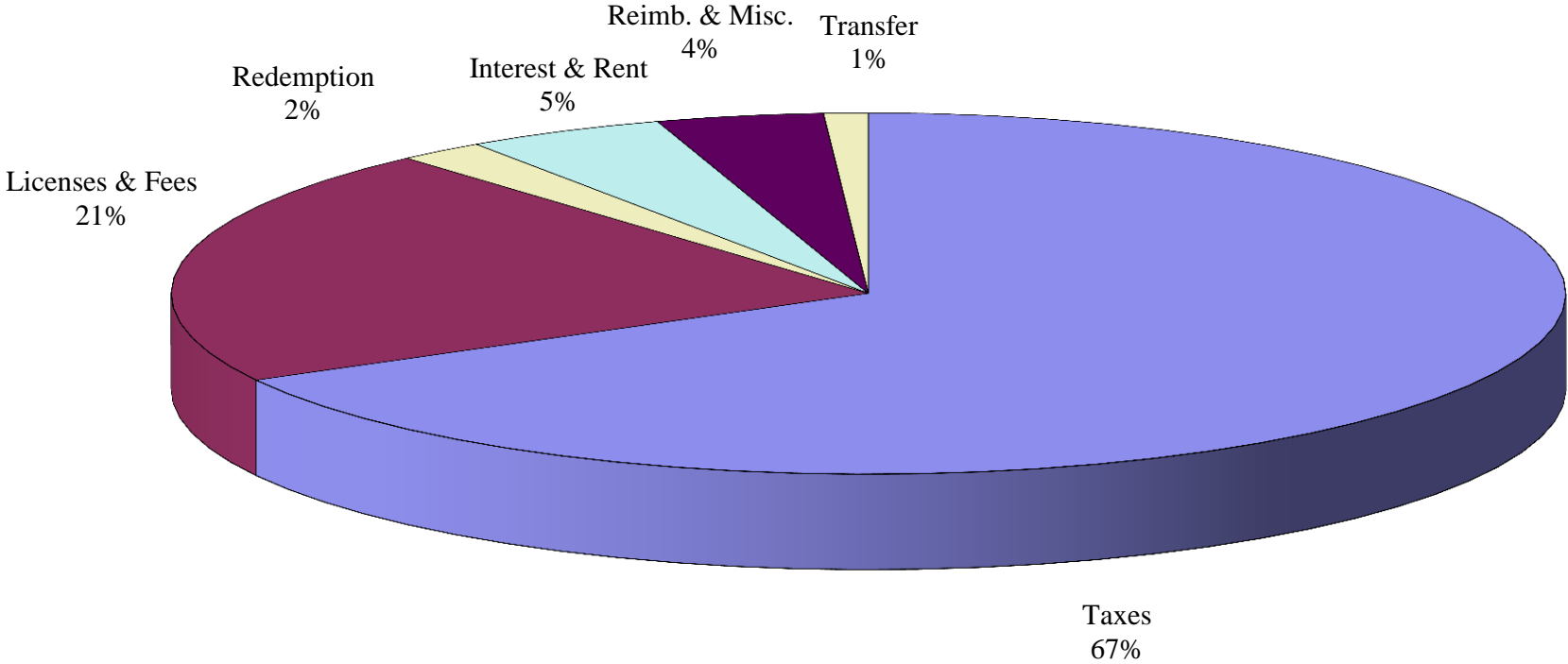
Sherman County, Kansas General Fund Revenues



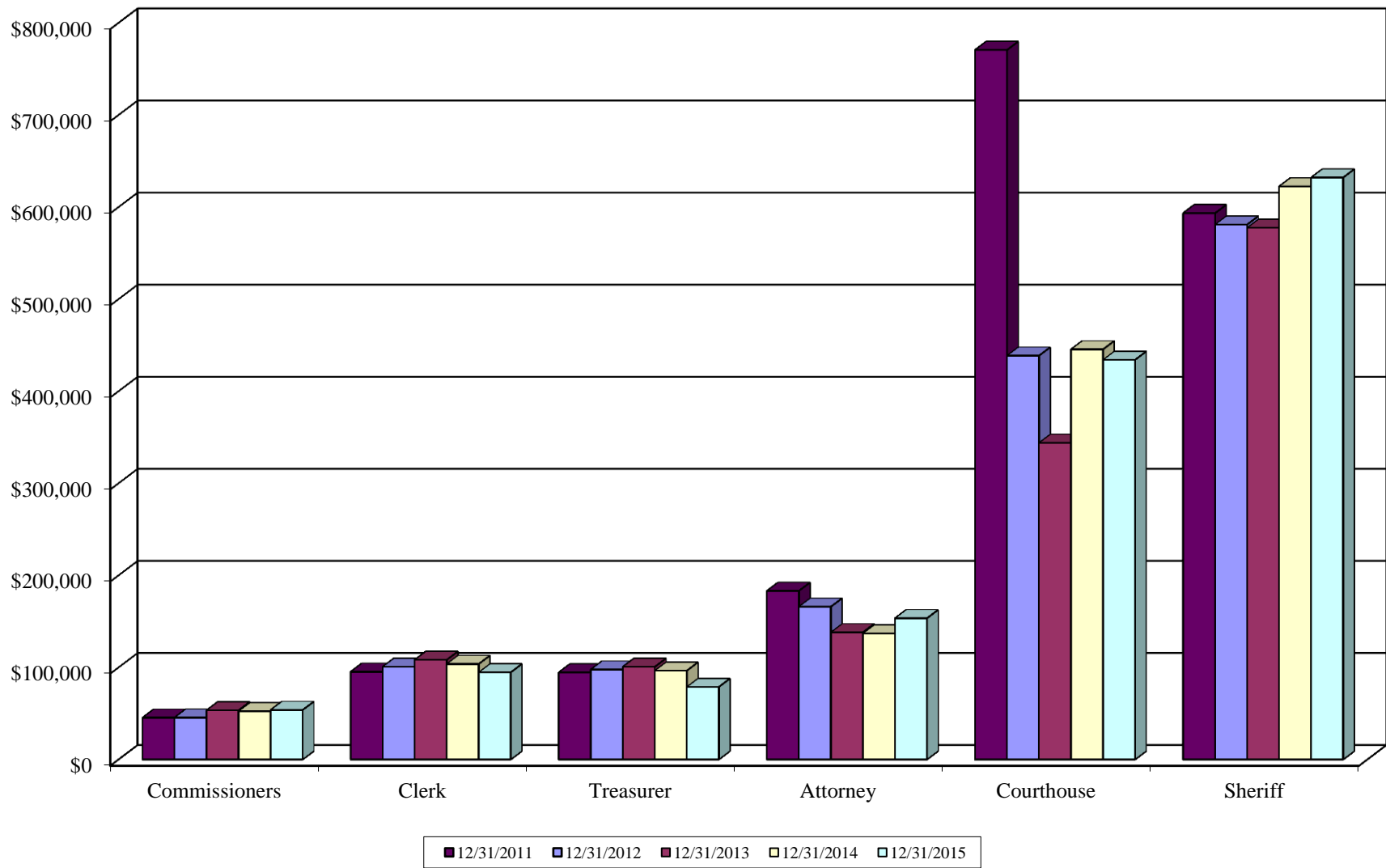
**Sherman County, Kansas
General Fund Revenues
December 31, 2014**



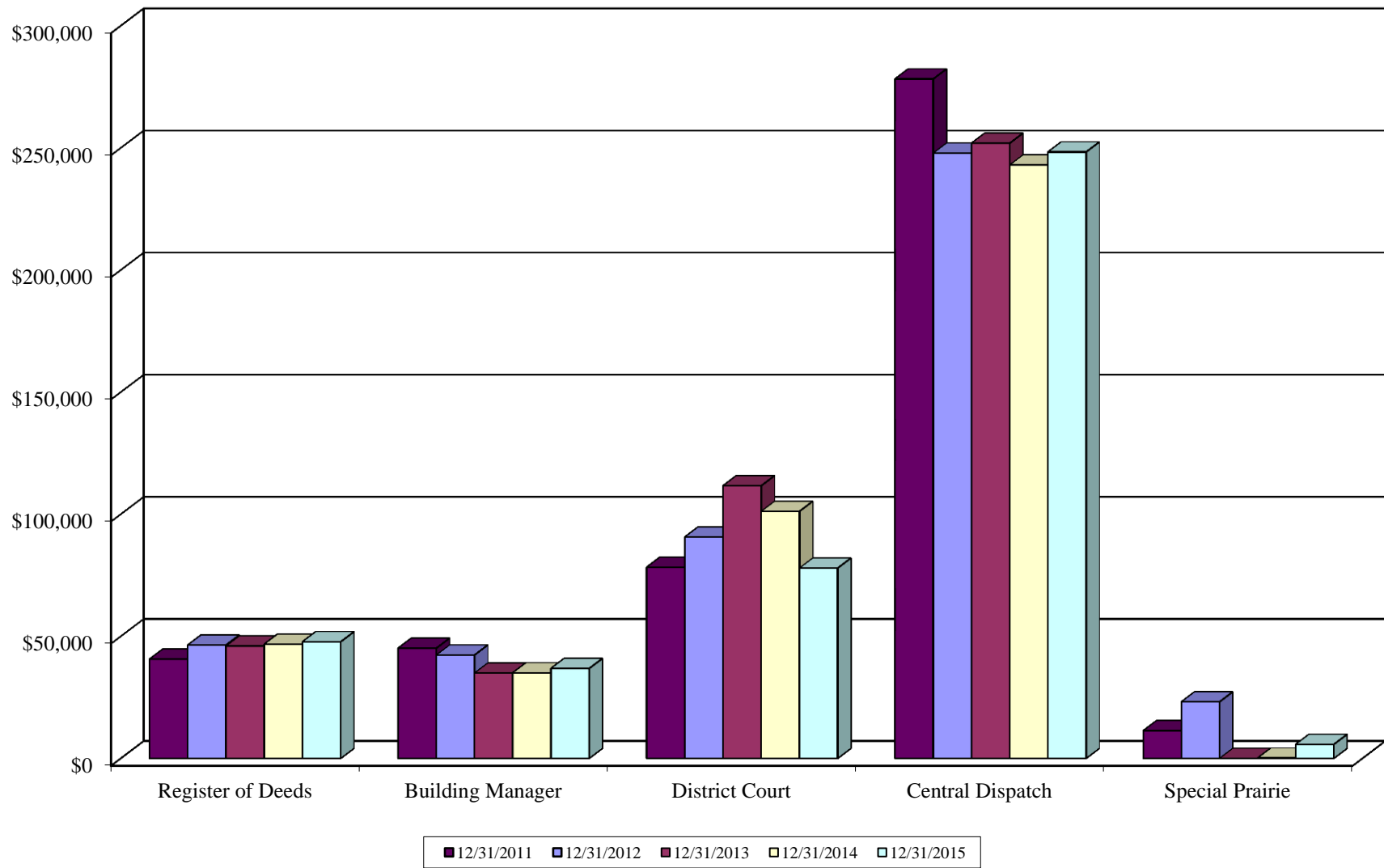
**Sherman County, Kansas
General Fund Revenues
December 31, 2015**



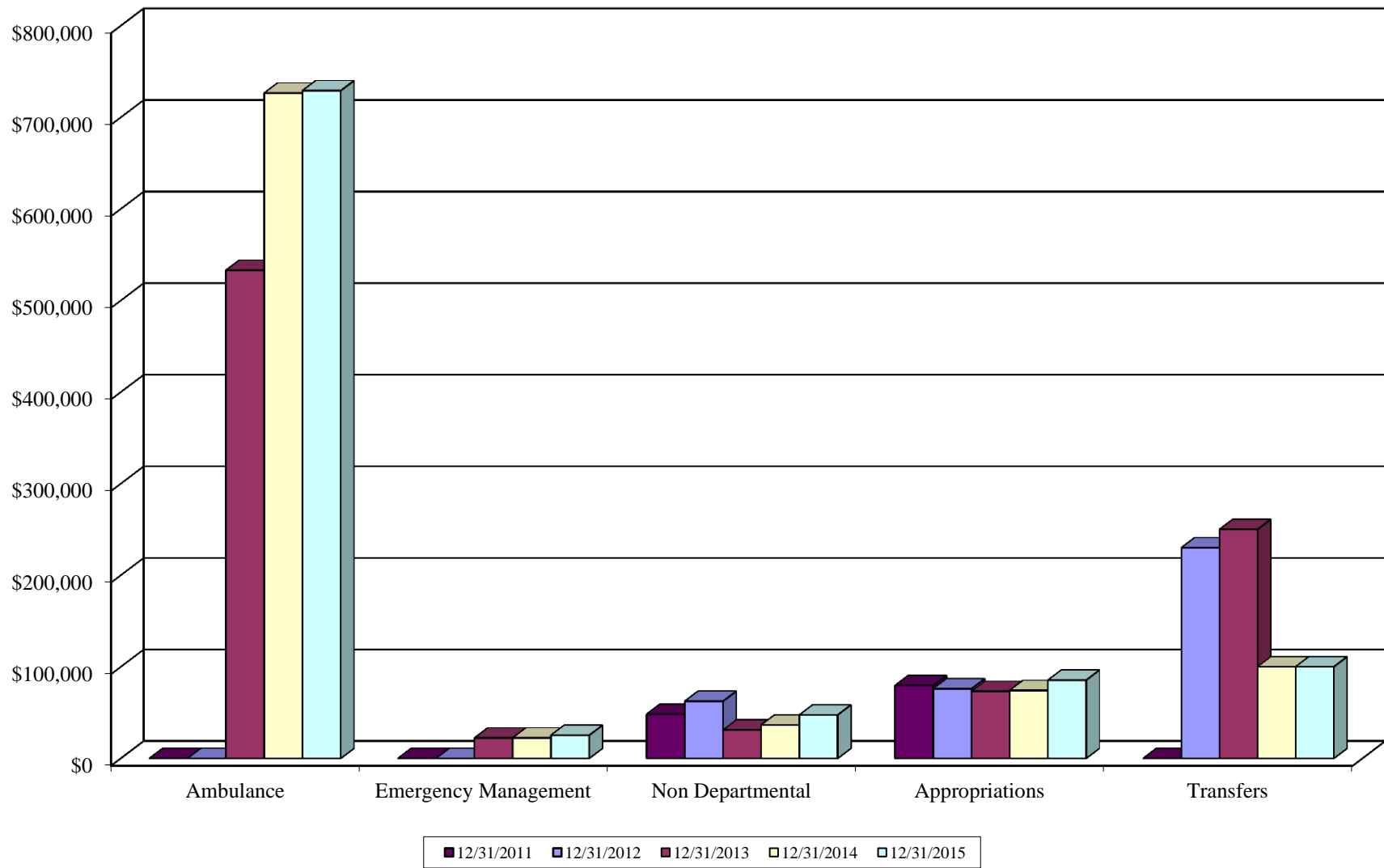
Sherman County, Kansas General Fund Expenditures



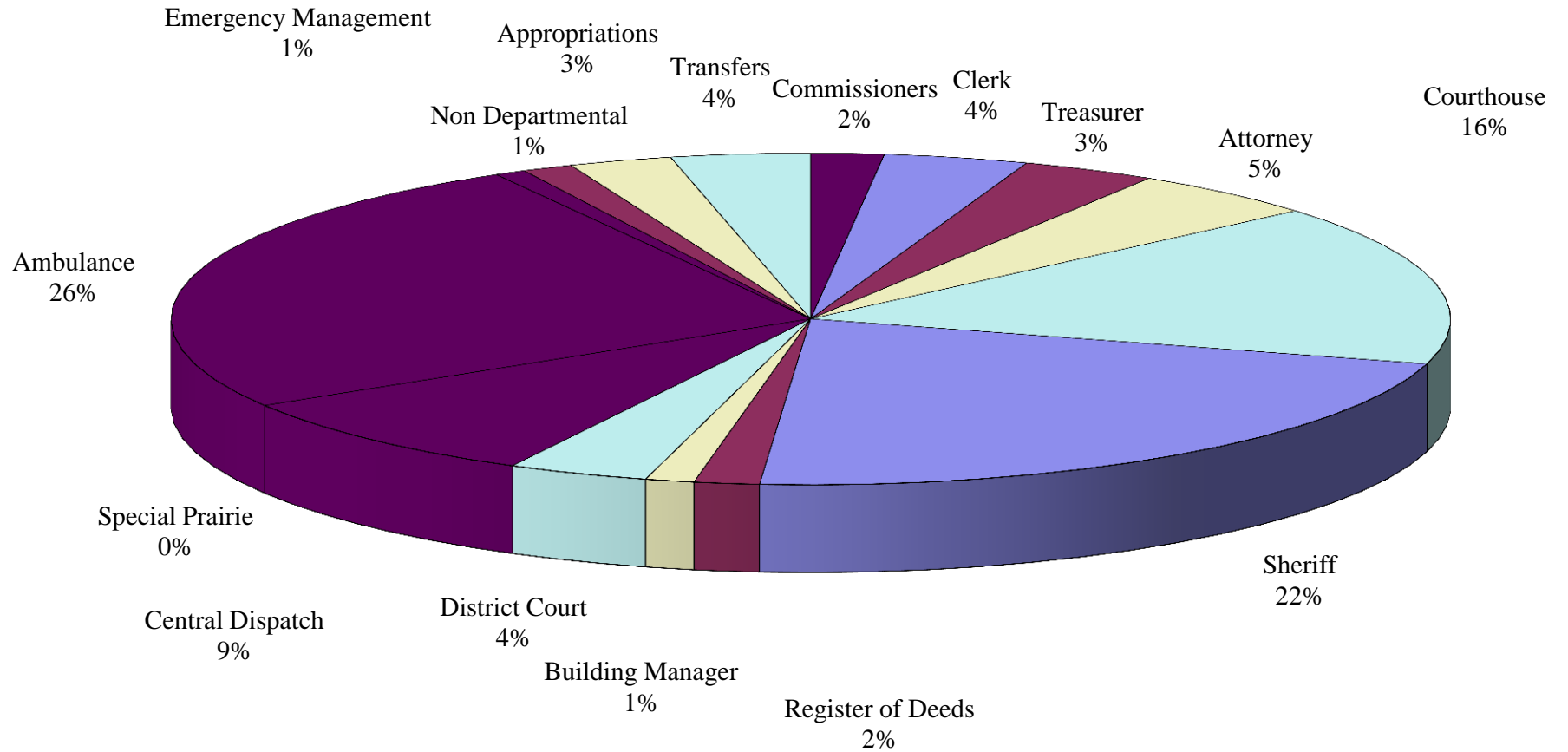
Sherman County, Kansas General Fund Expenditures



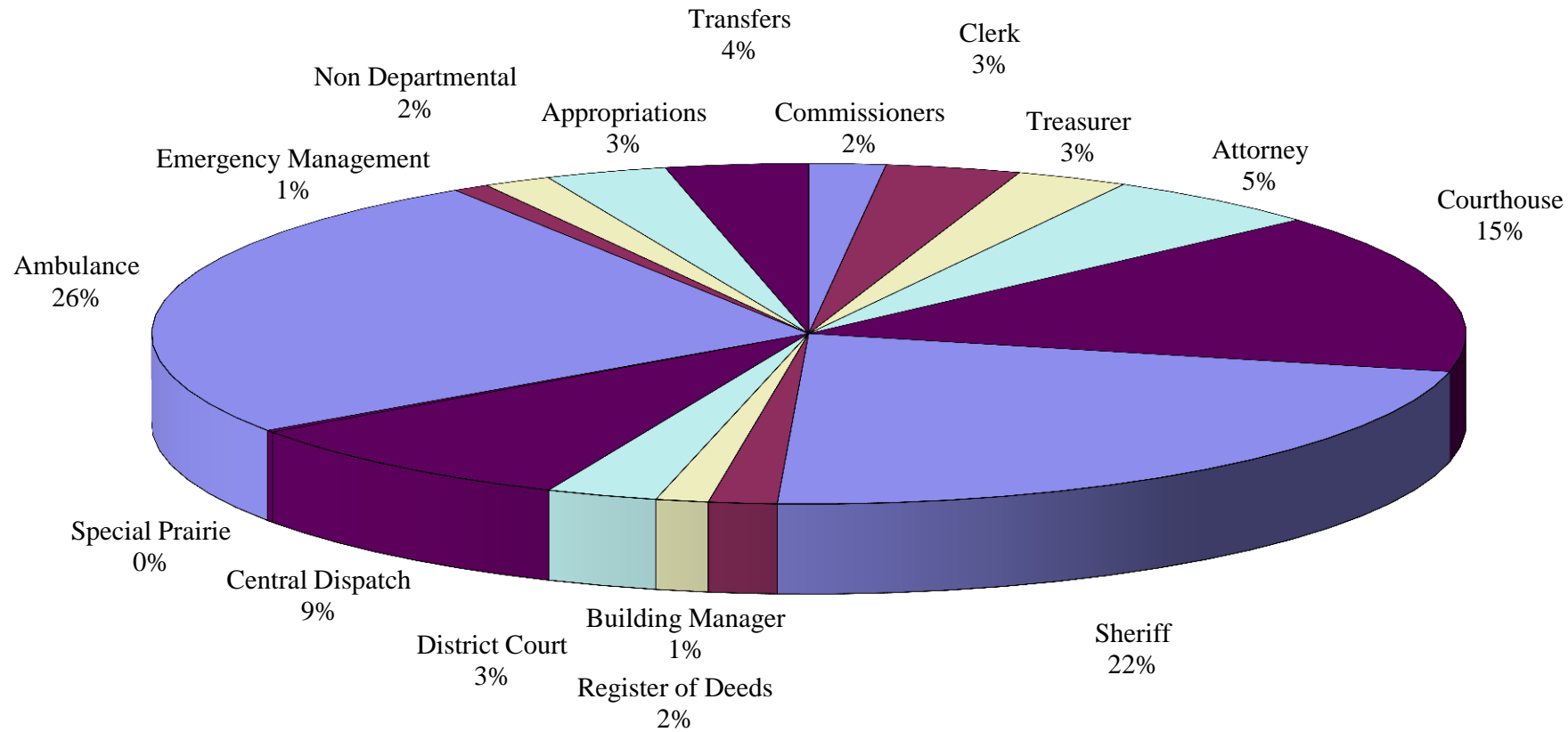
Sherman County, Kansas General Fund Expenditures



**Sherman County, Kansas
General Fund Expenditures
December 31, 2014**



**Sherman County, Kansas
General Fund Expenditures
December 31, 2015**



Sherman County, Kansas Selected Funds Expenditures

